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1889 and 1890, California Board of Equalization Report

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REPORT

OF THE

STATE BOARD OF EQUALIZATION

FOR 1889 AND 1890.

STATE BOARD OF EQUALIZATION.

C. E. WILCOXON, Chairman.

JOHN T. GAFFEY,

GORDON E. SLOSS,

L. C. MOREHOUSE,

JOHN P. DUNN, Ex Officio.

E. W. MASLIN, Secretary.



SACRAMENTO:

STATE OFFICE, : : : : : J. D. YOUNG, SUPT. STATE PRINTING.
1890.

REPORT.

OFFICE OF THE STATE BOARD OF EQUALIZATION,
SACRAMENTO, December 1, 1890.

To his Excellency R. W. WATERMAN, Governor:

SIR: Two years ago this Board, in its report to you, made several recommendations of changes to be made in the revenue law of the State, but the Legislature paid no attention to our advice.

It is imperative that Section 3897 of the Political Code should be amended. That section provides that "whenever the State shall become the purchaser of property sold for taxes, the State Board may direct the District Attorney to bring an action to recover the possession of the same. In case of judgment for the recovery of the same, the Board of Equalization may order the property so recovered to be sold by the County Treasurer, under such regulations as they may prescribe."

This office receives each year lists of property sold to the State. The law prescribes that the property shall be assessed the next year, but not sold; and if not redeemed, it shall not be again assessed. After the second assessment, and after the sale of other property, the deed is made to the State and filed in the County Treasurer's office.

Apparently it is our duty to sell the property, but we are powerless in the premises. As is seen, before we can sell, judgment of possession must be obtained. And here lies the evil. The delinquent taxpayer is usually a non-resident and unknown to the officers, hence service of summons must be had by publication, and before the Court orders service of summons it must appear to the Judge thereof, by affidavit, that the defendant is absent from the State, or, after due diligence, cannot be found. District Attorneys will not make the affidavit, having no knowledge of the subject. Even if the order for publication of summons is made, there is no fund provided for the payment of the cost of advertising the same. In a few cases the parties who want the land are willing to advance the costs, but such a proceeding is not to be countenanced. As there are no sales of the land or change of ownership, thousands of dollars in value of land are annually withdrawn from the assessment roll. The section should be amended so as to authorize the Controller to sell the property, at any time after time for redemption has expired, to any person applying, upon payment of the taxes for each year and costs, or at public auction. If it be thought necessary to have a judgment for possession, summons should be had by publication at the Court House door, an order being made to that effect by the Court, upon application by the District Attorney, without an affidavit.

GROWING CROPS.

The Legislature passed an Act, approved March 16, 1889, after the assessment had been begun, amending Section 3617 of the Political Code so far as to define the term "growing crops," as follows:

"The term 'growing crops' includes all growing crops, cereals, vines, nut-bearing, fruit, and ornamental trees."

We immediately issued a circular to the Assessors advising them that the Act, so far as it enlarged the term of "growing crops," was clearly unconstitutional.

The Board, although it might be inclined to favor the exemption of trees from taxation, was of the opinion that the Constitution did not intend to include in the term "growing crops" any other growth than such as required annual seeding, or such product as was harvested entirely each year.

A tree is not a growing crop. No one gathers a tree for sale. The product of a tree is the crop, and by climatic necessity is not assessed. We are fortified by a decision of the Supreme Court of this State, and until that decision is overruled trees and vines must be assessed. The case is entitled *Cottle vs. Spitzer*, and may be found in 65 Supreme Court Reports, page 456.

Cottle sued out a writ against Spitzer, the Assessor of Santa Clara County, to restrain him from assessing fruit trees, claiming that they were "growing crops" and by the Constitution exempt from assessment. The Superior Court of Santa Clara County held "that by the term 'growing crops' nothing more would be understood than products from annual plants or cereals, and the latter appears to be the sense in which the term is employed in technical legal parlance. It may be conceded that in this State the word 'crop,' taken in its most comprehensive sense, includes *fruit* grown on trees, but we think it can be affirmed without serious contradiction that *trees* themselves never have been included in the term." The case was appealed to the Supreme Court, which adopted the language of the Superior Court and affirmed the decision. Such is the law to-day as interpreted by the Supreme Court, and it is not competent for the Legislature, by the enactment of a statute, to change the meaning of or construe other than as the Court construes a clause of the Constitution.

We have been criticised for our action by some hasty minds, but as the law imposes upon us the duty to define the duties of Assessors, and to see to it that all property is assessed, our line of action was sufficiently plain.

It is true that there is wide dissatisfaction with the present system of assessing improvements in the nature of trees and vines, and much can be said in favor of exempting such property from assessment.

While, in a general sense, horticulture is an exceedingly profitable business, it is not, by any means, certain that the special orchard or vineyard may be valuable. The planter has to wait for from three to six years before he can know whether his land is suitable for the production of the fruit selected. We are all experimenting more or less, and no one can aver, with certainty, that such and such an orchard will be profitable. Indeed, we have in mind some places where the planting entailed a loss, because it was ascertained that the soil and climate were not congenial to the planted trees; nevertheless, the owner had been assessed for a supposed value of growing trees.

It must be conceded that the framers of the Constitution, in exempting "growing crops" from assessment, were guided by the knowledge of the uncertainty of farming and offered the exemption as a species of protection to the farmer. The motive which instigated the exemption

was a noble one; but the promise is a barren one, since on the first Monday in March, there are no growing crops sufficiently advanced to have any precise and ascertainable value. Why not, therefore, if farming simple is to be protected, extend the same protection to the horticulturist, who, instead of ascertaining his loss within the current year, has to wait the longer period of at least three years before, even if fortunate in planting, he can begin to realize a profit.

We commend these thoughts to your Excellency, and would recommend that the Act in question be repealed, and the original section be reenacted for the sake of certainty; and, further, to satisfy a large body of industrious and enterprising people, who believe that they are unjustly taxed, that the Legislature submit to the people an amendment to the Constitution expressly exempting fruit trees and vines from assessment for five years from the first planting.

MORTGAGES.

At the last session of the Legislature a proposed amendment to the Constitution was submitted which proposed the exemption of mortgages from assessment, but which was not adopted. Doubtless, the matter will be again submitted. For the past few years public attention has been attracted to the question of the economy of assessing mortgages, and we have received from many of the States letters inquiring as to the working of the assessment of such securities.

At the time of the adoption of the Constitution, there was great public excitement about the taxation of capital. The demand was made, and acceded to, that mortgages should be assessed as a contribution of capital to the burden of State and county taxation. To secure the mortgagor from the inequitable taxation of his land while held as a security for a loan, which might, or was presumed to be expended upon the land, or be for a part of the purchase price, it was provided that, for the purpose of taxation, the mortgage was to be deemed an interest on the land, and the amount of the mortgage deducted from the value of the land; the mortgagee paying the tax on the remainder. This system was intended to avoid double taxation and to benefit the borrower. It has not met the anticipation of its promoters. On the contrary, it is an engine of oppression to the very class it was intended to benefit. It is well known that the various banks have a certain fixed rate of interest, varied only by the location of the property offered for security, whether in the city or country. We will suppose, as is generally the case, the rate for a loan upon country property is 8 per cent. "A" proceeds to the bank to secure a loan. The first question asked is: What in your county has been the rates for State and county taxes for several years past? The answer is given, and the highest rate is added to the rate of interest. We will suppose it is \$1 60 on each \$100. The rate becomes 9.6 per cent, but the bank to meet contingences and avoid fractions of interest demands 10 per cent. Thus, the borrower actually pays to the bank the assessment upon the mortgage in the shape of interest and, also, invariably pays in such shape, a higher rate of taxation than the State otherwise would demand of him. Again, it often occurs, more often than the public is aware, that the mortgage is given for more than the sum at which the property is assessed.

We will not pause to state the reason for such reduction of assessment;

sufficient, for the discussion, that such is the case. As the mortgage is to be treated as "an interest in the property," it follows that the property is first valued as an unit, and such value is apportioned by the Assessor, respectively, to the mortgagor and mortgagee. The mortgage cannot be assessed at a higher value than the property.

Observe what follows: the mortgagor is paying the supposed tax on the whole sum of the mortgage in the form of increased interest, while the mortgagee is only paying the tax on the value of the property affected. The mortgagee thus receives the whole of his interest, and also the difference between the tax on his mortgage, which he pays, and the sum which the mortgagor pays him to pay the tax on the whole sum, but which he (the mortgagee) does not pay.

Again, every time a mortgage is assessed the description is doubled; the double assessment is carried into the duplicate assessment roll, and the cost of assessing each specific piece of mortgaged property is at least twice what it would be if otherwise.

Another condition often exists by which an unjust burden is put upon the borrower. Suppose he should borrow on the first of April \$1,000. From that date he is paying, as we showed before, the supposed taxation added to the net interest. But the mortgage is not assessed until the succeeding first Monday in March, and the tax thereon is not paid until the succeeding December.

Hence, the borrower pays the additional, say, 2 per cent from April to March to the loaner, which the latter does not pay to the State and withholds it to his own profit.

From the beginning to the end, turn whichever way he may, the debtor is wronged.

The subject of the mortgaged debt of the various States during the census year has excited attention. We have no means of ascertaining the amount of county and city indebtedness, respectively. The mortgages are reported to us simply as upon land. As our contribution to the literature of the subject, we exhibit the following table, which shows, since 1880, the value of the mortgages, the value of the whole real estate and improvements assessed, and the per cent of the mortgage value of the real estate and improvements value:

YEAR.	Amount of Mortgages.	Value of Real Estate and Im- provements.	Percentage of Mortgages to Value of Real Estate and Im- provements.
1880.....	\$96,811,171	\$460,694,217	21.01
1881.....		464,082,851	
1882.....	82,983,826	446,319,940	18.59
1883.....	85,349,263	555,571,302	15.36
1884.....	93,833,614	603,884,639	15.54
1885.....		639,275,352	
1886.....	110,727,277	616,458,468	16.34
1887.....		743,759,208	
1888.....	145,873,988	892,035,953	16.35
1889.....	158,606,635	903,544,292	17.55
1890.....	168,060,090	890,614,099	18.87

This table would be more useful if the Assessors, as they were requested to do, had reported the value of the property affected by the mortgages, by which we could tell upon what margin loans were

made. No reports (satisfactory) were made of mortgages in 1881, 1885, or 1887.

There has lately been some criticism about the immense mortgage indebtedness which the people of the State are assuming. The danger of over indebtedness is more apparent than real. It is true that in 1890 we have a mortgage debt of a hundred and sixty-eight millions, and that in 1880 there was only a fraction less than ninety-seven millions. But it must be remembered that the assessed value of the real estate in 1880 was \$460,694,217, while in 1890 it is \$890,614,099. In other words, the percentage of mortgages to the assessed value of the whole land and improvements assessed in 1880 was 21.01, while in 1890 it is 18.87, showing a much more healthy financial condition. We believe the loans made to-day maintain a less ratio to the value of the land than they did in 1880. In 1880 there was a sudden bound into a "full cash value," which, in some localities, exceeded the true cash value. Values have settled down permanently, and the assessment of 1890 is below the true value of the property. Within the past decade California has made wonderful strides in rural industries. She has seen the rise and progress of the fruit industry to such an extent as to excite the marvel of her most conservative citizens. Thousands upon thousands of acres have been planted to fruit trees and vines; extensive and costly improvements have been made, the extent of which will be exceeded in magnitude in the next decade.

We have not ascertained the amount of the mortgages on purely country realty, but in the coming year we shall take steps to present a full and precise statement of the question. Assuming, even for the sake of argument, that the country mortgages have exceeded in increasing ratio those upon city property, the fact proves nothing; at least, it does not prove that the farming community is overburdening itself. As we said, the past few years have witnessed an active interest in fruit culture; many persons engaged in business in cities and towns have invested in country property with the purpose of planting to fruit, either as a source of profit or with a view to securing a home to which they can retire after surrender of business. These new projects have involved expense, which ultimately will be repaid by the profits of the venture. It must be considered, when discussing the outcome of country indebtedness, that the capital loaned is domestic capital, and that California, unlike the Western States, does not send the interest out of the State, but that it remains within her borders to be used again to stimulate other industries. California can be compared favorably with other States. The percentage of mortgages to the total realty valuation is 18.87. Michigan shows a mortgage debt of \$129,229,553 and a realty valuation of \$686,614,741—mortgages being 18.84 per cent.

In Illinois the total amount of real estate mortgages in 1887 was \$381,322,339, and the assessed value in 1880 was \$575,441,053. This seems strikingly to be out of proportion, but is explained further on by the difference in the ratio of assessment to full value.

Ohio has a mortgage debt of \$390,990,000, and the assessment of realty is \$1,220,262,000; the mortgages being 32.04 per cent. In an article in "The Political Science Quarterly" for March, it is stated that property in Illinois is assessed on the average at 25.44 per cent of its true value; in Michigan at 37.79 per cent. The mortgage debt, therefore, stands as follows: Illinois, \$381,322,339 of debt on \$2,262,000,000 of realty; Michigan, \$129,229,553 of debt on \$1,143,000,000 of realty. The ratio of

This shows that we are opening up new fields for culture, and which call for increased expenditure of capital, and explains, in some measure, the increase of the mortgage debt.

After all, while we have not so much at present to fear from the amount of mortgage indebtedness, yet it is well to sound the note of warning against a too rapid increase of debt.

PERSONAL PROPERTY ASSESSMENT.

To those who are interested in the equitable adjustment of taxation, it may be interesting to glance at the relation which personal property bears to the total assessment, exclusive of money, solvent credits, and railroad assessments.

The following table shows, since 1880, the assessment of purely personal property, exclusive of money and solvent credits, real estate and improvements, and the per cent of personal property to the sum total of valuation of such property:

YEAR.	Personal Property.	Real Estate and Improvements.	Per Cent of Personal Property.
1880.....	\$128,948,304	\$460,694,217	21.8
1881.....	184,000,000	464,082,851	22.4
1882.....	112,856,281	446,819,940	20.2
1883.....	142,925,484	555,571,302	20.4
1884.....	140,175,668	603,884,639	18.8
1885.....	148,127,925	639,275,352	18.8
1886.....	129,258,814	616,458,468	17.3
1887.....	189,138,308	743,759,208	15.6
1888.....	144,167,994	892,033,953	15.9
1889.....	143,415,535	903,544,292	13.7
1890.....	143,733,183	890,614,099	13.9

Thus it will be seen that in 1880 the total assessment of real estate and personal property was \$589,637,521, and the percentage of personal property to the whole value was 21.8, and the total assessment in 1890 is \$1,044,347,282, and the per cent of personal property is 13.9. Thus, the value of real estate has increased 93.3 per cent, while the value of personal property has increased only 11.5 per cent. There is certainly either a wrong perpetrated on the part of the taxpayer, or the Assessors are guilty of great negligence or ignorance in affixing the value.

Take "goods, wares, and merchandise," for example. Certainly the supply should keep pace with the increase of population. Since 1880 the population has increased 46 per cent, while the increase of valuation of goods and merchandise in 1890 over that of 1880 is 27 per cent, and over that of 1883 of only 6.6 per cent. Merchandise was assessed as follows: In 1880, \$27,650,184; 1882, \$28,903,860; 1883, \$32,954,572; 1884, \$34,449,166; 1886, \$30,755,495; 1887, \$32,722,933; 1888, \$34,803,462; 1889, \$35,620,993; and in 1890, \$35,149,996.

This naturally suggests the recommendation made in a former report, and we earnestly urge upon the Legislature the necessity of taking some steps to compel a just assessment of all personal property.

The report says:

There is undoubtedly an inequality between the assessment of land and personal property, and also between personal property visible to the Assessor and capable of being valued by him, and the goods and merchandise of the merchant which the Assessor cannot see.

The real estate of the farmer and the city lot owner is exposed to view, and its value cannot be concealed from the Assessor. But the merchant is his own assessor. The Assessor cannot even view the wares, since the taxed person is only required to state the goods he had on hand on the first Monday in March. It has been, and still is, the custom not to demand an invoice of the goods. The oath administered to each person assessable is to the effect that the statement contains a true account of his property, but he is not required to state its value. Each farmer is asked the number of horses, cows, etc., and testifies under oath to the statement. In respect to the merchant, there is no effort made to ascertain the quantity of goods assessable. The Assessor merely asks him the value, which question the merchant may or may not answer, as he pleases. The remedy is difficult to suggest. It is certainly true that the merchant should not be his own assessor. Means should be provided whereby the quantity and value of the merchandise should be disclosed. There would be no hardship if the law should provide that each person having personal property on the first Monday in March, not exposed during assessment time to the inspection of the Assessor, should make an inventory of the same on that day and be required to make oath to the amount and the value of the same.

STATISTICS.

At no time in the history of the State is the necessity more paramount for an intelligible, precise, and authentic presentation of the industrial resources of the State. The necessity of an increase of population in the State is conceded by every one. Those looking westward for homes desire to know, before risking their all, the amount of available land, the products of the soil, the profits of tillage of the soil, and the ratio of taxation. Private enterprise has done much towards attracting immigration to the State, but we are deficient in the literature of the subject of the resources of the State presented under authority.

We have, as have former Boards, endeavored to collect from Assessors such statistics as were thought to present the State in her true light, but we have not occupied the field. The fact that the statistics are gathered at the time of assessment militate against ascertaining the exact truth.

The Assessor's salary is not sufficient to enable him to do the work, and the Legislature should make provision for the payment of such

additional deputies as may be necessary to perform the work required by this Board.

Again, some of the Assessors are extremely indifferent to the request of the Board. For instance, the Los Angeles Assessor this and last year failed to report the acreage of grapes. A failure of one Assessor to report destroys the whole value of the report. We have to urge upon the Legislature the fixing of a penalty upon the Assessor for failing to report upon the matters required by this Board.

COLLECTION OF TAXES.

The Act of 1883, relating to the assessment of railroads and the collection of taxes from railroad companies, confided to the Controller the collection of the taxes. Although the payment of taxes at the city of Sacramento is a convenience to the companies, yet the actions to collect the taxes by the Controller were resisted by some of the companies. The Supreme Court of the State decided that the Act is unconstitutional so far as it confers such power on the Controller, because it conflicts with Sub. 10, Sec. 25, Art. IV, of the Constitution, which forbids the Legislature to pass special laws for the assessment or collection of taxes.

The Act of 1883 provided that this Board shall prepare each year "duplicate records of the assessment and apportionment of assessments," and file the same with the Controller. If the Controller is not authorized to collect the taxes, the filing of such duplicates is useless work. The law needs revision so as to place the citizen and the railroad companies on a level, and in such revision it will be well to consider whether it will be wise to offer for sale in sections, railroads operated in more than one county, or whether it will not be better to subject all property delinquent for taxes to judicial process to collect the taxes.

Our terms of office are about to close. To equitably and perfectly adjust the assessment of values is a labor no body of men may hope to perform. There will always be conflicting interests and values. Testimony will be darkened and clouded by selfish interests. We may, and doubtless have committed errors. No county values can be increased without inflicting individual injustice, hence we have endeavored to encourage Assessors to increase values, and to support them in their efforts, rather than to increase the valuation after the assessment shall have been made. Much remains yet to be done before the values of this State are substantially placed upon a true, full cash value, but we have done the best we could, and surrender our offices, conscious that we have endeavored faithfully to discharge the trust reposed in us.

C. E. WILCOXON.
L. C. MOREHOUSE.
G. E. SLOSS.
JOHN T. GAFFEY.
J. P. DUNN.

ASSESSMENT OF PERSONAL PROPERTY

FOR 1889 AND 1890.

SCHEDULE A—Continued.

COUNTIES.	Casks and Tanks—Value.	HORSES—THOROUGH-BRED.		HORSES—GRADED.	
		Number.	Value.	Number.	Value.
Alameda.....	\$218	103	\$30,900	500	\$50,000
Alpine.....				130	4,680
Amador.....		14	2,750	925	31,725
Butte.....		7	2,310	2,018	161,440
Calaveras.....	1,500			2,581	99,425
Colusa.....		10	3,200	6,066	260,620
Contra Costa.....		35	17,500	1,502	150,200
Del Norte.....					
El Dorado.....	5,085				
Fresno.....		21	9,650		
Humboldt.....		9	4,900		
Inyo.....	1,300	65	12,240		
Kern.....		34	10,200	1,213	95,827
Lake.....	485	3	2,800		
Lassen.....				130	15,550
Los Angeles.....	40,335	203	85,875		
Marin.....		5	1,750	985	41,720
Mariposa.....		19	2,200	1,196	31,428
Mendocino.....	300	2	900	4,519	214,178
Merced.....					
Modoc.....		12	4,250	5,782	127,273
Mono.....				16	2,450
Monterey.....		8	7,810	33	13,535
Napa.....	125,250	32	7,700		
Nevada.....		6	1,010		
Placer.....	2,990	21	6,600		
Plumas.....				112	13,700
Sacramento.....	8,200	155	42,625	485	77,600
San Benito.....	1,175	10	5,000	40	5,700
San Bernardino.....	1,540	7	8,500	3,414	147,320
San Diego.....		44	9,195	3,047	119,412
San Francisco.....					
San Joaquin.....		48	24,000		
San Luis Obispo.....		83	16,035	5,706	181,553
San Mateo.....	870	6	3,750	720	76,305
Santa Barbara.....		58	16,240	5,654	147,784
Santa Clara.....	92,995	60	28,375		
Santa Cruz.....	3,220	20	5,600		
Shasta.....				16	2,550
Sierra.....		10	1,750	917	26,515
Siskiyou.....		8	2,500	2,346	134,657
Solano.....	10,000	30	12,000	1,788	89,400
Sonoma.....	93,965	92	59,800	526	68,380
Stanislaus.....		31	10,709	5,520	290,352
Sutter.....		28	9,590	1,234	111,400
Tehama.....	34,973	23	4,700	46	10,913
Trinity.....		4	1,200	101	8,585
Tulare.....		53	19,150		
Tuolumne.....		5	1,250	1,300	52,000
Ventura.....	9,105	10	3,400		
Yolo.....		38	28,950		
Yuba.....		1	1,000	20	3,375
Totals.....	\$433,506	1,433	\$509,864	60,618	\$2,867,552

SCHEDULE A—Continued.

COUNTIES.	HORSES—AMERICAN.		HORSES—COMMON.		COLTS.	
	Number.	Value.	Number.	Value.	Number.	Value.
Alameda	9,260	\$463,000	210	\$4,200	820	\$20,500
Alpine					90	1,800
Amador	1,953	92,565			839	19,895
Butte	3,866	173,970			1,943	54,404
Calaveras	184	18,695			975	22,320
Colusa	1,170	106,611			2,684	69,980
Contra Costa	4,780	240,243	531	9,558	3,640	94,640
Del Norte	235	16,380	296	9,470	108	3,415
El Dorado	2,517	110,435			663	15,830
Fresno	2,334	157,851	9,336	369,178	3,417	75,124
Humboldt	1,564	156,400	3,305	165,250	1,312	26,855
Inyo	1,295	52,113	2,464	59,343	948	12,169
Kern	4,072	138,454			2,058	49,505
Lake	445	42,275	2,050	90,875	856	23,435
Lassen	672	50,400	6,743	179,095	1,917	23,507
Los Angeles	22,840	997,985			4,699	113,340
Marin	842	71,060			487	19,770
Mariposa	304	13,735			649	10,135
Mendocino	559	61,675			1,359	36,212
Merced	1,284	90,795	4,242	167,538	1,981	44,643
Modoc	4,183	174,875			2,188	29,567
Mono	181	11,635	1,203	30,003	519	6,518
Monterey	3,743	225,515	5,592	214,730	2,938	67,205
Napa	3,150	173,250	1,835	57,344		
Nevada	1,046	71,970	1,050	37,230	761	15,990
Placer	1,165	95,370	2,254	84,683	1,175	32,145
Plumas	1,434	73,970			674	21,980
Sacramento	4,921	345,145	225	5,625	2,860	74,360
San Benito	2,265	136,940	1,967	59,870	2,964	82,335
San Bernardino	841	83,920	529	8,995	1,303	24,823
San Diego	1,814	112,386	3,111	79,416	1,930	31,820
San Francisco	14,564	930,900				
San Joaquin	4,523	316,610	9,245	305,085	4,914	122,850
San Luis Obispo	2,100	110,406			3,271	70,638
San Mateo	1,737	89,990			799	22,695
Santa Barbara	2,408	132,440			1,382	24,876
Santa Clara	7,750	620,000	2,664	79,920	3,193	107,420
Santa Cruz	1,528	96,285	2,186	75,720	815	18,955
Shasta	1,384	84,165	3,139	91,795	1,311	29,238
Sierra	299	15,900			512	7,260
Siskiyou	5,611	135,385			1,719	27,491
Solano	2,516	226,440	634	15,850	2,531	87,585
Sonoma	7,140	449,820			1,746	52,380
Stanislaus	1,221	113,553			2,960	89,392
Sutter	1,875	98,644	1,379	38,720	2,165	66,501
Tehama	2,161	149,270	1,866	63,770	1,259	32,733
Trinity	1,032	33,024			90	1,800
Tulare	1,918	149,975	10,942	484,965	7,937	154,229
Tuolumne	550	34,750			400	7,200
Ventura	1,823	138,940	2,394	120,185	2,102	66,395
Yolo	5,199	385,960			2,252	71,960
Yuba	433	47,530	2,757	124,265	1,134	26,905
Totals	152,691	\$8,920,155	84,149	\$3,032,678	91,249	\$2,212,725

SCHEDULE A—Continued.

COUNTIES.	CATTLE—BEEF.		CATTLE—STOCK.		CALVES.	
	Number.	Value.	Number.	Value.	Number.	Value.
Alameda	975	\$14,375	6,840	\$102,600	1,628	\$8,140
Alpine	20	400	400	3,200	400	2,000
Amador	43	870	6,436	86,540		
Butte	342	7,866	9,070	136,050	2,538	20,304
Calaveras	104	2,080	5,795	69,540	3,486	17,430
Colusa			7,146	85,752	2,371	13,510
Contra Costa			6,512	97,680	3,942	35,478
Del Norte			1,197	14,196	701	4,222
El Dorado			2,854	49,945	3,491	34,910
Fresno	441	9,641	39,438	500,988	4,711	31,564
Humboldt	947	23,675	15,669	244,632	9,656	48,280
Inyo	160	2,589	9,000	90,000	4,127	20,635
Kern	588	11,760	65,114	781,368	8,375	41,875
Lake			2,938	33,783	1,792	10,966
Lassen	221	4,420	18,044	180,440	8,143	40,715
Los Angeles	721	12,355	17,100	197,565	4,531	37,440
Marin			5,028	75,872	3,250	25,186
Mariposa	183	3,359	5,952	83,328	1,043	5,215
Mendocino	294	5,180	8,595	131,884	3,545	23,462
Merced	211	5,275	18,491	257,948	6,752	41,411
Modoc	320	6,400	30,249	307,667	12,813	65,984
Mono	130	2,813	5,340	53,316	913	4,606
Monterey			10,925	163,875	6,450	25,800
Napa	150	4,500	5,562	68,525	2,560	16,640
Nevada			3,305	36,860	1,256	9,390
Placer	131	2,600	2,518	33,133	1,991	14,065
Plumas	477	9,540	3,357	43,651	3,295	23,098
Sacramento	710	15,620	6,130	98,080	4,710	35,325
San Benito			17,531	220,495	6,428	38,155
San Bernardino	557	12,811	7,694	76,940	2,313	11,565
San Diego	132	2,614	23,430	337,337	4,126	26,054
San Francisco	210	8,980				
San Joaquin	24	480	19,094	190,940	3,024	15,120
San Luis Obispo	362	6,496	40,161	426,351	7,961	23,883
San Mateo	203	3,025	3,761	54,465	2,850	18,180
Santa Barbara			19,482	272,748	1,684	6,736
Santa Clara	270	5,940	12,955	155,460	5,340	37,380
Santa Cruz			3,172	41,235	899	4,515
Shasta	125	2,575	8,625	104,619	2,717	17,047
Sierra	25	500	1,199	13,965	762	4,535
Siskiyou	437	10,470	19,751	292,720	7,864	63,603
Solano	4,100	82,000	4,830	65,205	6,550	52,400
Sonoma	380	7,600	3,712	51,988	3,856	19,280
Stanislaus	80	1,800	8,123	122,345	3,250	31,653
Sutter	60	1,112	4,294	52,448	2,133	15,270
Tehama	970	19,395	4,780	71,697	2,396	11,980
Trinity	25	500	4,135	62,025	1,205	12,050
Tulare	285	5,690	29,273	299,456	8,022	41,969
Tuolumne			2,000	30,000	400	2,000
Ventura			9,056	116,091	942	8,215
Yolo	253	6,495	4,670	66,795	3,510	27,960
Yuba	62	1,650	4,203	55,515	1,924	10,355
Totals	15,730	\$325,451	574,936	\$7,209,258	188,626	\$1,157,556

SCHEDULE A—Continued.

COUNTIES.	Casks and Tanks—Value.	HORSES—THOROUGH-BRED.		HORSES—GRADED.	
		Number.	Value.	Number.	Value.
Alameda.....	\$218	103	\$30,900	500	\$50,000
Alpine.....				130	4,680
Amador.....		14	2,750	925	31,725
Butte.....		7	2,310	2,018	161,440
Calaveras.....	1,500			2,581	99,425
Colusa.....		10	3,200	6,068	280,620
Contra Costa.....		35	17,500	1,502	150,200
Del Norte.....					
El Dorado.....	5,085				
Fresno.....		21	9,650		
Humboldt.....		9	4,900		
Inyo.....	1,300	65	12,240		
Kern.....		34	10,200	1,213	95,827
Lake.....	485	3	2,800		
Lassen.....				130	15,550
Los Angeles.....	40,335	203	85,875		
Marin.....		5	1,750	985	41,720
Mariposa.....		19	2,200	1,196	31,428
Mendocino.....	300	2	900	4,519	214,178
Merced.....					
Modoc.....		12	4,250	5,782	127,273
Mono.....				16	2,450
Monterey.....		8	7,810	33	13,535
Napa.....	125,250	32	7,700		
Nevada.....		6	1,010		
Placer.....	2,990	21	6,600		
Plumas.....				112	13,700
Sacramento.....	8,200	155	42,625	485	77,600
San Benito.....	1,175	10	5,000	40	5,700
San Bernardino.....	1,540	7	8,500	3,414	147,320
San Diego.....		44	9,195	3,047	119,412
San Francisco.....					
San Joaquin.....		48	24,000		
San Luis Obispo.....		83	16,035	5,706	181,553
San Mateo.....	870	6	3,750	720	76,305
Santa Barbara.....		58	16,240	5,684	147,784
Santa Clara.....	92,995	60	28,375		
Santa Cruz.....	3,220	20	5,600		
Shasta.....				16	2,550
Sierra.....		10	1,750	917	26,515
Siskiyou.....		8	2,500	2,346	134,657
Solano.....	10,000	30	12,000	1,788	89,400
Sonoma.....	93,965	92	59,800	526	68,380
Stanislaus.....		31	10,709	5,520	290,352
Sutter.....		28	9,590	1,234	111,400
Tehama.....	34,973	23	4,700	46	10,913
Trinity.....		4	1,200	101	8,585
Tulare.....		53	19,150		
Tuolumne.....		5	1,250	1,300	52,000
Ventura.....	9,105	10	3,400		
Yolo.....		38	28,950		
Yuba.....		1	1,000	20	3,375
Totals.....	\$433,506	1,433	\$509,864	60,618	\$2,867,552

REPORT OF STATE BOARD OF EQUALIZATION.

SCHEDULE A—Continued.

COUNTIES.	HORSES—AMERICAN.		HORSES—COMMON.		COLTS.	
	Number.	Value.	Number.	Value.	Number.	Value.
Alameda	9,260	\$463,000	210	\$4,200	820	\$20,500
Alpine					90	1,800
Amador	1,953	92,565			839	19,895
Butte	3,866	173,970			1,943	54,404
Calaveras	184	18,695			975	22,320
Colusa	1,170	106,611			2,684	69,980
Contra Costa	4,780	240,243	531	9,558	3,640	94,640
Del Norte	235	16,380	296	9,470	108	3,415
El Dorado	2,517	110,435			663	15,830
Fresno	2,334	157,851	9,336	369,178	3,417	75,124
Humboldt	1,564	156,400	3,805	165,250	1,312	26,855
Inyo	1,295	52,113	2,464	59,343	948	12,169
Kern	4,072	138,454			2,058	49,505
Lake	445	42,275	2,050	90,875	856	23,435
Lassen	672	50,400	6,743	179,095	1,917	23,507
Los Angeles	22,840	997,985			4,699	113,340
Marin	842	71,660			487	19,770
Mariposa	304	13,735			649	10,135
Mendocino	559	61,675			1,359	36,212
Merced	1,284	90,795	4,242	167,538	1,981	44,643
Modoc	4,183	174,875			2,188	29,567
Mono	181	11,635	1,203	30,003	519	6,518
Monterey	3,743	225,515	5,592	214,730	2,938	67,205
Napa	3,150	173,250	1,835	57,344		
Nevada	1,046	71,970	1,050	37,230	761	15,990
Placer	1,165	95,370	2,254	84,683	1,175	32,145
Plumas	1,434	73,970			674	21,980
Sacramento	4,921	345,145	225	5,625	2,860	74,300
San Benito	2,265	136,940	1,967	59,870	2,964	82,335
San Bernardino	841	83,920	529	8,995	1,303	24,823
San Diego	1,814	112,336	3,111	79,416	1,930	31,820
San Francisco	14,564	930,900				
San Joaquin	4,523	316,610	9,245	305,085	4,914	122,850
San Luis Obispo	2,100	110,406			3,271	70,638
San Mateo	1,737	89,990			799	22,695
Santa Barbara	2,408	132,440			1,382	24,876
Santa Clara	7,750	620,000	2,664	79,920	3,193	107,420
Santa Cruz	1,528	96,285	2,186	75,720	815	18,955
Shasta	1,384	84,165	3,139	91,795	1,311	29,238
Sierra	299	15,900			512	7,260
Siskiyou	5,611	155,385			1,719	27,491
Solano	2,516	226,440	634	15,850	2,531	87,585
Sonoma	7,140	449,820			1,746	52,380
Stanislaus	1,221	113,553			2,960	89,392
Sutter	1,875	98,644	1,379	38,720	2,165	66,501
Tehama	2,161	149,270	1,866	63,770	1,259	32,733
Trinity	1,032	33,024			90	1,800
Tulare	1,918	149,975	10,942	484,965	7,937	154,229
Tuolumne	550	34,750			400	7,200
Ventura	1,823	138,940	2,394	120,185	2,102	66,395
Yolo	5,199	385,960			2,252	71,960
Yuba	433	47,530	2,757	124,265	1,134	26,905
Totals	152,691	\$8,920,155	84,149	\$3,032,678	91,249	\$2,212,725

SCHEDULE A—Continued.

COUNTIES.	CATTLE—BEEF.		CATTLE—STOCK.		CALVES.	
	Number.	Value.	Number.	Value.	Number.	Value.
Alameda	975	\$14,375	6,840	\$102,600	1,628	\$8,140
Alpine	20	400	400	3,200	400	2,000
Amador	43	870	6,436	86,540	2,538	20,304
Butte	342	7,866	9,070	136,050	3,486	17,430
Calaveras	104	2,080	5,795	69,540	2,371	13,510
Colusa			7,146	85,752	3,942	35,478
Contra Costa			6,512	97,680	701	4,222
Del Norte			1,197	14,196	3,491	34,910
El Dorado			2,854	49,945	4,711	31,564
Fresno	441	9,641	39,438	500,988	9,656	48,280
Humboldt	947	23,675	15,669	244,632	4,127	20,635
Inyo	160	2,589	9,000	90,000	8,375	41,875
Kern	588	11,760	65,114	781,368	1,792	10,966
Lake			2,938	33,783	8,143	40,715
Lassen	221	4,420	18,044	180,440	4,531	37,440
Los Angeles	721	12,355	17,100	197,565	3,250	25,186
Marin			5,028	75,872	1,043	5,215
Mariposa	183	3,359	5,952	83,328	3,545	23,462
Mendocino	294	5,180	8,595	131,884	6,752	41,411
Merced	211	5,275	18,491	257,948	12,813	65,984
Modoc	320	6,400	30,249	307,667	913	4,606
Mono	130	2,813	5,340	53,316	6,450	25,800
Monterey			10,925	163,875	2,560	16,640
Napa	150	4,500	5,562	68,525	1,256	9,390
Nevada			3,305	36,860	1,991	14,065
Placer	131	2,600	2,518	33,133	3,295	23,098
Plumas	477	9,540	3,357	43,651	4,710	35,325
Sacramento	710	15,620	6,130	98,080	6,428	38,155
San Benito			17,531	220,495	2,313	11,565
San Bernardino	557	12,811	7,694	76,940	4,126	26,054
San Diego	132	2,614	23,430	337,337		
San Francisco	210	8,930				
San Joaquin	24	480	19,094	190,940	3,024	15,120
San Luis Obispo	362	6,496	40,161	426,351	7,961	23,883
San Mateo	203	3,025	3,761	54,465	2,850	18,180
Santa Barbara			19,482	272,748	1,634	6,736
Santa Clara	270	5,940	12,955	155,460	5,340	37,380
Santa Cruz			3,172	41,235	899	4,515
Shasta	125	2,575	8,625	104,619	2,717	17,047
Sierra	25	500	1,199	13,965	762	4,535
Siskiyou	437	10,470	19,751	292,720	7,864	63,603
Solano	4,100	82,000	4,830	65,205	6,550	52,400
Sonoma	380	7,600	3,712	51,988	3,856	19,280
Stanislaus	80	1,800	8,123	122,345	3,250	31,653
Sutter	60	1,112	4,294	52,448	2,133	15,270
Tehama	970	19,395	4,780	71,697	2,396	11,980
Trinity	25	500	4,135	62,025	1,205	12,050
Tulare	285	5,690	29,273	299,456	8,022	41,969
Tuolumne			2,000	30,000	400	2,000
Ventura			9,056	118,091	942	8,215
Yolo	253	6,495	4,670	66,795	3,510	27,960
Yuba	62	1,650	4,203	55,515	1,924	10,355
Totals	15,730	\$325,451	574,936	\$7,209,258	188,626	\$1,157,556

REPORT OF STATE BOARD OF EQUALIZATION.

SCHEDULE A—Continued.

COUNTIES.	COWS—THOROUGH-BRED.		COWS—AMERICAN.		COWS—GRADED.	
	Number.	Value.	Number.	Value.	Number.	Value.
Alameda	190	\$9,500	7,250	\$145,000	895	\$35,800
Alpine					160	2,400
Amador			2,800	61,350		
Butte	19	1,330	2,251	60,777		
Calaveras	16	1,260			3,013	60,260
Colusa	32	2,600	2,735	58,997		
Contra Costa	56	4,200			5,916	118,320
Del Norte						
El Dorado			3,659	76,750		
Fresno			85	5,215	4,649	121,140
Humboldt	28	1,680	11,774	235,862		
Inyo	12	650	8	410		
Kern	22	1,980	2,832	56,640		
Lake			1,902	38,760		
Lassen	21	725	1,524	30,480		
Los Angeles					11,220	298,440
Marin	8	400	24,982	500,758		
Mariposa	3	150	267	8,010		
Mendocino	6	300			4,504	109,330
Merced	26	1,300	1,780	44,500		
Modoc	8	475	1,430	28,272		
Mono	5	250				
Monterey			2,130	42,600	5,937	106,865
Napa	75	6,000	4,585	91,700		
Nevada	31	2,835	2,472	58,140		
Placer	14	670	3,055	65,529		
Plumas	19	825	3,448	68,960		
Sacramento	130	7,800	7,510	165,220	115	3,900
San Benito	15	1,500	3,732	62,180		
San Bernardino	35	3,500			3,411	86,180
San Diego	51	2,630	816	27,090	1,271	31,286
San Francisco			5,807	160,587		
San Joaquin	40	400	5,046	126,150		
San Luis Obispo					20,847	416,940
San Mateo	115	6,190			10,016	217,180
Santa Barbara	287	14,350			6,143	153,575
Santa Clara	135	9,420	8,725	218,125		
Santa Cruz					4,984	99,570
Shasta	4	300	3,203	64,092	6	195
Sierra			966	21,975		
Siskiyou	51	4,975	3,144	78,220		
Solano	85	4,250	5,731	126,082		
Sonoma	78	7,020	16,985	339,700	527	15,810
Stanislaus	7	350	2,382	56,691		
Sutter	15	1,385	2,009	48,750		
Tehama	120	13,915	1,761	44,025		
Trinity					18	900
Tulare	90	4,990			6,481	140,321
Tuolumne	1	100			890	22,250
Ventura			1,483	36,402		
Yolo	20	1,000	4,553	103,215		
Yuba	1	60	60	1,800	2,839	53,740
Totals	1,861	\$125,365	154,882	\$3,359,012	93,842	\$2,094,852

SCHEDULE A—Continued.

COUNTIES.	COWS—COMMON.		OXEN.		HOGS.	
	Number.	Value.	Number.	Value.	Number.	Value.
Alameda	1,560	\$15,600	8	\$160	1,830	\$8,100
Alpine					60	180
Amador			47	1,700	2,524	5,096
Butte			144	7,200	8,529	25,587
Calaveras			35	1,050		5,435
Colusa					17,534	43,013
Contra Costa					4,610	18,440
Del Norte	3,182	64,250	72	2,220	794	1,876
El Dorado			70	2,330	1,582	5,295
Fresno			131	5,720	6,972	17,826
Humboldt			315	15,510	4,919	9,488
Inyo	803	16,000	26	850	1,037	2,508
Kern						6,864
Lake			60	1,000	4,550	10,763
Lassen			54	1,500	1,407	2,814
Los Angeles			3	45	5,770	19,330
Marin			22	1,100	7,623	27,442
Mariposa			12	900	1,505	4,515
Merced			391	14,145	6,723	16,746
Modoc			49	10,915	4,721	11,922
Monro	561	11,230	5	175	2,866	5,862
Monterey					188	668
Napa					2,094	5,235
Nevada					4,125	12,375
Placer			32	1,125	803	2,575
Plumas			152	4,855	1,517	6,183
Sacramento			57	2,160	815	3,236
San Benito			140	4,200	15,160	45,480
San Bernardino			128	2,815	2,659	5,140
San Diego	1,819	36,635	67	1,775	1,937	9,685
San Francisco			39	850	2,487	3,699
San Joaquin					2,153	14,970
San Luis Obispo					14,521	29,042
San Mateo			8	160	5,608	16,900
Santa Barbara			44	1,160	1,769	6,108
Santa Clara					2,128	6,384
Santa Cruz					4,850	14,550
Shasta			129	3,875	1,684	6,360
Sierra			92	2,850	7,225	18,452
Siskiyou			131	3,743	84	430
Solano			257	7,155	4,979	14,369
Sonoma					6,950	13,900
Stanislaus			128	5,120	16,310	52,192
Sutter					7,279	21,837
Tehama			17	425	7,786	17,626
Trinity	405	9,625	49	1,570	7,924	23,773
Tulare			59	1,755	55	600
Tuolumne			50	1,500	10,473	36,909
Ventura					2,000	5,000
Yolo					4,547	13,643
Yuba					10,256	30,885
Totals	8,330	\$153,400	3,200	\$118,548	239,182	\$894,132

SCHEDULE A—Continued.

COUNTIES.	MULES.		JACKS AND JENNIES.		LAMBS.	
	Number.	Value.	Number.	Value.	Number.	Value.
Alameda.....	250	\$17,500	6	\$60	100	\$200
Alpine.....	15	350			240	120
Amador.....	148	6,165	1	200		
Butte.....	2,289	136,340	20	5,820	6,028	1,507
Calaveras.....	90	4,790	45	745	8,200	2,050
Colusa.....	4,290	306,670	88	11,185	6,410	3,205
Contra Costa.....	290	17,400			162	162
Del Norte.....	38	2,190				
El Dorado.....	57	2,815	13	190		
Fresno.....	2,173	123,094	47	6,460	83,031	42,457
Humboldt.....	703	37,735	3	900	2,000	850
Inyo.....	373	11,434	35	1,795		
Kern.....	965	50,195		8,973	56,004	23,002
Lake.....	149	8,910	10	3,100		
Lassen.....	207	7,915	14	1,390		
Los Angeles.....	1,781	86,935	74	1,540	8,743	4,910
Marin.....	22	1,050			112	125
Mariposa.....	128	3,456	38	544	8,350	4,175
Mendocino.....	340	14,530	20	2,300	13,195	6,597
Merced.....	2,004	129,385	42	3,860	35,676	17,838
Modoc.....	470	15,311	49	10,915		
Mono.....	49	1,550	2	400		
Monterey.....	109	5,450	10	275		
Napa.....	485	36,375	15	2,625	3,862	1,981
Nevada.....	74	3,460	6	355		
Placer.....	208	12,190	3	45	8,307	4,164
Plumas.....	26	970	5	75		
Sacramento.....	352	29,920	19	3,800	9,640	4,820
San Benito.....	129	4,385	32	230	6,130	3,015
San Bernardino.....	304	15,200	43	344		
San Diego.....	593	27,730	39	679	6,551	2,630
San Francisco.....	142	5,785				
San Joaquin.....	2,754	198,288	56	11,480	7,924	3,962
San Luis Obispo.....	320	10,990	13	855	2,915	1,457
San Mateo.....	56	2,720			100	100
Santa Barbara.....	736	35,328	21	420		
Santa Clara.....	203	11,170	10	200	45	45
Santa Cruz.....	102	3,995	18	180		
Shasta.....	361	16,144	17	2,495	9	4
Sierra.....	77	3,885				
Siskiyou.....	1,076	40,240	60	8,620		
Solano.....	1,710	145,350			2,000	500
Sonoma.....	415	19,920	37	703	11,300	5,650
Stanislaus.....	3,985	271,047	75	13,770	16,228	8,114
Sutter.....	1,260	98,900			300	75
Tehama.....	1,381	108,680	25	3,470	12,354	6,177
Trinity.....	285	11,400	2	500	210	105
Tulare.....	1,377	81,551	60	6,985		
Tuolumne.....	73	3,650	45	450	1,200	600
Ventura.....	270	13,600			1,100	825
Yolo.....	2,272	221,340	24	12,450		
Yuba.....	231	15,250	24	1,350		
Totals.....	38,197	\$2,440,633	1,226	\$132,733	318,426	\$156,372

SCHEDULE A—Continued.

COUNTIES.	SHEEP—IMPORTED OR FINE.		SHEEP—GRADED.		SHEEP—COMMON.	
	Number.	Value.	Number.	Value.	Number.	Value.
Alameda	300	\$1,200			4,200	\$4,200
Alpine			380	\$570		
Amador					4,495	6,735
Butte			2,500	3,500	32,816	41,020
Calaveras					21,184	31,775
Colusa			400	1,200	79,150	118,725
Contra Costa					6,215	10,876
Del Norte					700	1,051
El Dorado					8,715	13,065
Fresno	33	165	17,037	34,804	235,249	358,494
Humboldt			624	1,700	129,357	174,196
Inyo					2,825	3,517
Kern	1,312	6,560			292,004	464,287
Lake					20,146	30,264
Lassen					14,618	21,927
Los Angeles			152,282	213,195		
Marin					213	365
Mariposa					23,932	35,598
Mendocino			264	1,210	158,352	237,528
Merced					92,495	134,119
Modoc					20,114	29,884
Mono					287	318
Monterey					9,250	13,875
Napa					26,575	45,709
Nevada					2,365	3,385
Placer	45	450			41,663	62,052
Plumas					943	1,414
Sacramento	390	5,850	4,300	11,825	16,300	24,450
San Benito					13,430	20,065
San Bernardino			32,000	48,000		
San Diego			8,600	12,150	26,628	34,659
San Francisco					1,536	5,940
San Joaquin	314	1,570			29,332	43,998
San Luis Obispo			1,518	3,777	9,197	12,095
San Mateo					821	1,785
Santa Barbara			74,182	111,273		
Santa Clara	467	2,335			1,880	2,820
Santa Cruz					455	725
Shasta					15,540	22,810
Sierra					87	130
Siskiyou					28,752	43,678
Solano	170	1,700	40,100	70,175		
Sonoma	335	3,350	3,740	7,480	127,620	191,430
Stanislaus			4,400	12,495	44,371	66,556
Sutter			107	577	30,823	46,239
Tehama	1,721	8,605			152,782	229,173
Trinity			112	392	14,922	22,383
Tulare					178,820	284,474
Tuolumne					4,600	6,900
Ventura					40,053	65,839
Yolo	280	1,960	680	2,640	38,258	59,895
Yuba			75	300	27,336	41,005
Totals	5,367	\$33,745	343,281	\$536,763	2,041,396	\$3,071,668

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SCHEDULE A—Continued.

COUNTIES.	GOATS—COMMON.		GOATS—ANGORA.		POULTRY.	
	Number.	Value.	Number.	Value.	Number of Dozen.	Value.
Alameda	100	\$200	50	\$300	3,680	\$10,150
Alpine					80	240
Amador	1,842	1,650				
Butte	997	997	200	400	1,716	5,248
Calaveras	3,683	2,760	220	290	2,102	6,305
Colusa	1,484	2,260			2,892	8,676
Contra Costa					3,245	16,225
Del Norte					297	925
El Dorado	7,629	8,790			1,329	6,645
Fresno	768	750			4,827	14,481
Humboldt	544	660			2,047	4,824
Inyo	4,701	4,701	16	95	610	3,050
Kern	1,219	1,219			470	2,354
Lake	1,019	1,049			1,446	4,358
Lassen					464	1,392
Los Angeles	540	685			14,708	36,180
Marin					390	1,365
Mariposa	1,042	521	1,575	1,575	426	1,278
Mendocino	2,269	2,269			1,448	4,344
Merced	966	966			1,973	5,919
Modoc	273	273			969	2,898
Mono					158	991
Monterey	200	300	400	2,000	5,089	12,725
Napa	932	1,398			3,085	15,425
Nevada	985	985			858	4,290
Placer	1,606	1,606			2,221	8,884
Plumas	55	85			547	1,641
Sacramento	1,800	2,700			4,440	18,770
San Benito	399	310			2,344	5,860
San Bernardino	500	500			2,111	8,444
San Diego	1,365	1,391			2,093	6,601
San Francisco	50	370			985	4,924
San Joaquin	130	130			5,748	17,244
San Luis Obispo	483	497			3,477	10,431
San Mateo	195	195			595	2,985
Santa Barbara					1,900	9,402
Santa Clara	124	185			5,180	25,900
Santa Cruz	124	125			970	4,845
Shasta	4,367	4,568			1,640	4,680
Sierra	392	565				
Siskiyou	468	602			967	2,925
Solano	75	150			3,106	12,424
Sonoma	275	275	110	220	3,915	15,680
Stanislaus					2,587	7,761
Sutter	5	10			2,496	7,592
Tehama	219	314			1,858	5,573
Trinity					309	1,545
Tulare	1,991	1,783			958	2,645
Tuolumne	155	155			800	4,000
Ventura					1,764	5,292
Yolo					1,718	6,350
Yuba	160	160			350	1,050
Totals	46,130	\$50,109	2,571	\$4,880	111,078	\$373,706

SCHEDULE A—Continued.

COUNTIES.	WHEAT.		OATS.		BARLEY.	
	No. of Centals.	Value.	No. of Centals.	Value.	No. of Centals.	Value.
Alameda	56,328	\$56,328	1,200	\$1,200	69,560	\$52,000
Alpine	470	587				
Amador					1,500	1,296
Butte	222,348	222,348			35,547	28,441
Calaveras	940	900			3,620	3,745
Colusa	439,580	380,460			45,020	27,000
Contra Costa	638,544	638,544			19,940	11,964
Del Norte					80	80
El Dorado						
Fresno	17,860	18,630			3,900	3,306
Humboldt			9,120	6,425	1,450	920
Inyo	1,750	2,316	540	675	440	585
Kern	13,220	13,220				
Lake	2,455	2,455	262	262	1,674	1,674
Lassen	2,080	2,080	1,980	1,980	1,795	1,795
Los Angeles	34,040	34,040			52,040	16,985
Marin	500	500			800	475
Mariposa					2,280	3,025
Mendocino	5,565	5,542			675	675
Merced	57,540	51,785			13,768	10,326
Modoc	6,245	6,268	1,154	1,175	4,740	5,744
Mono	62	130	67	151	40	85
Monterey	51,200	30,720			194,500	58,870
Napa	64,975	64,975	1,600	1,274	2,506	1,600
Nevada						
Placer	7,270	6,038			6,320	4,287
Plumas	760	760	4,540	3,590	1,060	1,060
Sacramento	88,510	88,510	1,500	1,500	11,600	8,700
San Benito	89,910	89,135	100	50	48,300	19,415
San Bernardino	1,800	1,260			47,318	18,927
San Diego	9,608	9,606			11,855	5,855
San Francisco	341,543	341,543				
San Joaquin	847,500	814,946			116,680	58,340
San Luis Obispo	11,780	6,505			10,500	5,155
San Mateo	255	255	200	250	1,355	2,710
Santa Barbara						
Santa Clara	12,240	9,775			51,920	31,152
Santa Cruz	2,400	4,125	170	250	2,060	2,845
Shasta	5,355	5,355	250	250	6,853	5,251
Sierra			870	870	480	480
Siskiyou	10,780	8,025	3,920	2,940	3,760	2,880
Solano	101,620	101,620			79,672	37,836
Sonoma	7,960	7,960	4,320	3,888	9,215	7,329
Stanislaus	138,650	124,785			8,452	5,902
Sutter	215,500	177,852			28,240	15,500
Tehama	75,057	75,057			1,000	1,883
Trinity						
Tulare	63,220	50,582			17,000	12,707
Tuolumne	1,000	1,500			100	150
Ventura					112,400	39,540
Yolo	272,700	272,700			22,100	13,754
Yuba	84,760	67,030			5,400	2,980
Totals	4,006,211	\$3,796,552	32,453	\$26,530	1,080,479	\$534,624

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SCHEDULE A—Continued.

COUNTIES.	CORN.		BRANDIES AND OTHER LIQUORS.		WINES.	
	No. of Cents.	Value.	Gallons.	Value.	Gallons.	Value.
Alameda	1,800	\$1,800	49,450	\$98,900	489,200	\$48,920
Alpine						
Amador					5,000	1,250
Butte			3,650	3,650		
Calaveras	600	645	5,670	10,175	12,660	2,580
Colusa	2,120	1,825	10,000	11,349		
Contra Costa			10,000	10,640	160,500	12,840
Del Norte			1,060	2,112	562	337
El Dorado			1,040	950	24,260	3,890
Fresno	380	250	19,272	16,425	449,080	60,085
Humboldt			23,000	23,040		
Inyo	3,685	3,855	1,135	1,215		
Kern			7,000	7,082		
Lake			446	550	41,200	4,800
Lassen			55	212		
Los Angeles	24,340	8,080	108,637	20,490	485,920	61,490
Marin						
Mariposa			826	1,653	3,000	600
Mendocino	276	207	6,517	13,034		
Merced						
Modoc						
Mono						
Monterey			10,000	11,300		
Napa	4,420	4,420	43,200	12,960	4,225,000	338,000
Nevada			100	150	5,950	1,785
Placer			1,400	1,063	30,175	4,450
Plumas						
Sacramento	3,900	3,315	8,700	6,090	18,750	2,440
San Benito	340	170	300	450	10,000	1,000
San Bernardino			2,640	5,280	144,200	28,840
San Diego	160	149	1,768	1,768	6,497	1,849
San Francisco			700,000	711,208	2,400,000	244,717
San Joaquin			4,018	4,018	68,040	10,206
San Luis Obispo	560	280	4,462	4,996		
San Mateo			5,375	5,375		1,360
Santa Barbara						
Santa Clara	660	660	143,065	143,065	1,857,560	130,030
Santa Cruz	100	90			100,000	12,960
Shasta	250	250	2,459	4,977	4,950	3,030
Sierra						
Siskiyou			3,180	6,335		
Solano			5,270	4,743	200,100	20,010
Sonoma	2,680	2,384	43,030	30,156	2,946,370	235,709
Stanislaus	200	140	125	187	25,600	6,378
Sutter	720	540	210	535		
Tehama			465,000	96,500		
Trinity			105	315		
Tulare			520	1,300	5,300	1,225
Tuolumne			1,000	1,500	2,500	3,750
Ventura	22,535	13,521	200	400	5,200	520
Yolo						
Yuba	60	20	4,955	9,910		
Totals	69,786	\$42,601	1,746,890	\$1,286,058	13,727,474	\$1,245,051

SCHEDULE B—Continued.

COUNTIES.	Casks and Tanks—Value.	HORSES—THOROUGH-BRED.		HORSES—GRADED.	
		Number.	Value.	Number.	Value.
Alameda	\$876	120	\$36,000	276	\$27,600
Alpine				130	4,500
Amador		15	3,700	787	30,045
Butte		9	2,925	1,955	156,400
Calaveras	1,500			2,680	107,280
Colusa		15	4,850	6,645	278,580
Contra Costa		42	21,000	1,480	148,000
Del Norte					
El Dorado	4,530				
Fresno	32,730	39	17,390		
Humboldt		32	14,060		
Inyo	1,950	6	3,300	29	5,480
Kern		37	10,767	1,826	124,139
Lake	867	3	5,000		
Lassen				165	18,575
Los Angeles		156	18,580		
Marin				1,003	45,095
Mariposa		11	1,250	1,173	30,375
Mendocino		2	800	290	33,350
Merced					
Modoc		5	3,000	85	12,720
Mono				23	2,925
Monterey		9	8,550	28	11,200
Napa	121,375	35	10,500		
Nevada		1	300		
Orange	4,410			24	7,850
Placer		20	8,625		
Plumas				17	5,000
Sacramento	5,000	160	40,000	525	78,750
San Benito	850	8	3,200	38	5,675
San Bernardino	5,960	7	6,500	3,247	129,685
San Diego		39	7,575	3,223	118,984
San Francisco					
San Joaquin		76	35,188		
San Luis Obispo		80	16,000	5,673	136,165
San Mateo	965	1	3,500	709	108,600
Santa Barbara		62	14,595	5,921	168,230
Santa Clara	90,352	77	38,500		
Santa Cruz	3,725	8	2,800		
Shasta					
Sierra		10	1,750	696	26,260
Siskiyou		4	1,900		
Solano		45	15,750	6,304	409,770
Sonoma	87,785	87	47,850	586	70,320
Stanislaus		51	15,425		
Sutter		25	8,005	1,265	108,238
Tehama	35,000	14	2,800	38	10,515
Trinity		8	2,400	100	8,500
Tulare		44	12,845		
Tuolumne		5	1,250	1,200	48,000
Ventura	3,220	4	1,500		
Yolo		25	16,350		
Yuba		20	6,100		
Totals	\$401,095	1,417	\$470,380	48,141	\$2,476,716

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SCHEDULE B—Continued.

COUNTIES.	HORSES—AMERICAN.		HORSES—COMMON.		COLTS.	
	Number.	Value.	Number.	Value.	Number.	Value.
Alameda	10,360	\$414,400	106	\$2,120	406	\$10,150
Alpine					91	1,820
Amador	1,795	92,835			641	17,480
Butte	3,789	170,505			1,895	47,425
Calaveras	150	15,600			1,050	22,500
Colusa	1,050	95,835			2,821	70,450
Contra Costa	4,510	225,500	810	20,250	3,590	89,750
Del Norte	171	12,860	351	13,900	118	3,790
El Dorado	2,497	109,095			661	13,880
Fresno	2,563	151,820	10,966	394,422	3,783	76,090
Humboldt	784	67,620	4,213	174,495	1,312	28,840
Inyo	1,268	68,936	3,129	60,768	1,320	15,180
Kern	4,327	145,457			2,336	49,328
Lake	520	41,600	2,426	82,130	904	23,205
Lassen	677	50,775	6,729	175,355	1,452	18,178
Los Angeles	9,692	446,135	7,546	205,470	3,527	75,095
Marin	831	71,435			471	18,800
Mariposa	251	11,460			540	8,331
Mendocino	4,445	200,870			1,345	35,875
Merced	1,100	80,820	4,822	168,735	2,029	43,442
Modoc	2,690	118,605	7,009	171,658	1,899	25,277
Mono	199	11,330	837	23,330	405	5,225
Monterey	3,826	210,435	5,605	207,940	3,012	64,005
Napa	3,160	164,320	2,125	53,125	1,025	26,135
Nevada	970	62,035	1,218	38,065	758	15,460
Orange	4,680	192,531			1,344	27,165
Placer	1,187	99,330	2,428	91,905	1,161	31,625
Plumas	1,467	74,274			681	20,127
Sacramento	4,830	338,100	220	5,550	2,950	59,000
San Benito	2,181	130,900	1,996	57,840	3,020	78,520
San Bernardino	1,090	74,205	790	13,382	1,100	24,853
San Diego	1,924	105,255	3,478	82,771	2,014	31,274
San Francisco	14,892	933,470				
San Joaquin	4,185	324,338	9,421	301,472	5,587	127,351
San Luis Obispo	2,020	103,005			3,142	67,081
San Mateo	1,728	88,905			715	22,305
Santa Barbara	2,516	133,105			1,248	19,968
Santa Clara	8,053	561,720	2,653	95,860	3,207	113,885
Santa Cruz	3,639	166,880			688	16,500
Shasta	1,026	68,875	3,039	91,175	1,511	25,689
Sierra	195	9,700			369	5,965
Siskiyou	2,141	117,871	4,410	111,041	1,279	21,474
Solano	60	5,460	120	4,212	3,244	81,103
Sonoma	6,870	391,590			1,705	53,855
Stanislaus	1,111	100,000	5,719	257,345		
Sutter	1,710	90,207	659	18,025	1,752	54,000
Tehama	1,895	132,960	2,322	69,645	1,400	32,500
Trinity	1,030	32,960			50	1,500
Tulare	1,532	110,350	11,594	459,180	7,385	184,310
Tuolumne	500	32,500			395	7,900
Ventura	1,658	105,695	3,337	121,095	2,126	56,735
Yolo	5,476	449,714			2,444	97,330
Yuba	420	43,625	3,238	142,915	1,217	28,330
Totals	141,641	\$8,055,768	113,216	\$3,715,176	89,075	\$2,048,956

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SCHEDULE B—Continued.

COUNTIES.	CATTLE—BEEF.		CATTLE—STOCK.		CALVES.	
	Number.	Value.	Number.	Value.	Number.	Value.
Alameda	869	\$17,380	5,220	\$88,300	1,410	\$7,050
Alpine	30	600	412	4,120	410	2,050
Amador	227	6,300	7,061	83,795		
Butte	296	6,512	8,162	97,944	2,485	14,810
Calaveras	85	1,700	6,295	75,540	3,400	17,000
Colusa			8,702	109,710	2,415	12,070
Contra Costa	45	1,125	6,372	95,580	3,840	33,560
Del Norte			1,052	14,881	663	4,006
El Dorado			3,308	49,620	3,060	32,130
Fresno	182	3,116	43,403	433,037	4,643	23,114
Humboldt	1,076	21,730	16,870	257,870	7,620	39,085
Inyo	45	900	11,365	90,920	3,905	15,620
Kern	705	10,575	64,582	645,820	7,609	38,045
Lake	112	2,550	2,628	30,517	1,687	9,829
Lassen	213	4,260	16,322	163,220	7,832	39,160
Los Angeles			13,153	136,380	3,816	25,230
Marin			5,409	65,913	2,809	17,449
Mariposa	230	3,790	6,054	72,648	1,423	7,115
Mendocino	44	1,170	8,825	124,732	3,335	20,690
Merced	700	15,400	18,634	186,340	5,300	20,437
Modoc	200	4,000	30,934	309,725	10,609	53,615
Mono	1,235	25,735	5,066	35,466	685	2,620
Monterey			10,590	105,900	6,200	18,600
Napa	175	4,375	5,425	65,100	2,675	13,375
Nevada	3,415	36,555			1,193	6,805
Orange	158	2,880	5,053	58,040	2,093	11,855
Placer	80	1,695	2,891	37,534	1,876	13,027
Plumas	322	7,080	4,474	58,162	3,012	18,072
Sacramento	700	14,000	5,820	87,300	4,920	36,900
San Benito			18,641	186,410	4,680	23,400
San Bernardino	53	1,030	7,225	86,198	1,209	6,583
San Diego	148	2,448	21,388	282,712	5,822	32,929
San Francisco	232	7,835				
San Joaquin	15	450	18,580	185,800	2,409	14,454
San Luis Obispo	305	4,880	39,970	319,760	8,986	17,972
San Mateo	165	2,475	3,680	53,520	2,500	12,800
Santa Barbara			20,821	252,990	1,463	4,392
Santa Clara	142	2,840	13,789	137,890	4,411	22,055
Santa Cruz	334	5,685	2,153	24,775	617	3,210
Shasta	80	1,205	8,938	116,192	2,824	16,134
Sierra			1,381	15,400	715	3,830
Siskiyou	181	3,802	18,354	183,540	6,329	31,645
Solano	201	3,014	6,226	93,767	4,430	33,226
Sonoma	235	4,700	3,618	47,034	3,640	18,200
Stanislaus	80	1,634	10,379	103,794	2,925	14,625
Sutter	17	385	3,850	47,032	1,629	11,503
Tehama	751	15,020	5,731	85,965	1,614	8,070
Trinity	30	600	3,025	45,375	1,065	10,650
Tulare	918	12,336	29,175	259,003	5,934	27,788
Tuolumne			1,600	20,800	350	1,750
Ventura			9,224	75,341	636	3,304
Yolo	119	2,890	4,223	60,200	2,158	19,730
Yuba	30	660	4,043	54,480	1,963	9,815
Totals	15,230	\$267,317	580,096	\$6,322,092	169,234	\$901,387

COUNTIES.	Cows— THOROUGHBERED.		Cows—AMERICAN.		Cows—GRADED.	
	Number.	Value.	Number.	Value.	Number.	Value.
Alameda	210	\$8,400	6,928	\$138,500	316	\$9,480
Alpine					170	2,550
Amador					2,613	52,050
Butte	27	1,755	2,098	52,450		
Calaveras	16	960			3,013	60,260
Colusa	28	2,125	3,040	60,960		
Contra Costa	60	4,500	5,810	116,200		
Del Norte					2,918	58,681
El Dorado			3,795	76,080		
Fresno			89	4,335	4,236	104,573
Humboldt	65	2,565	11,225	237,245		
Inyo	34	1,360	952	15,232		
Kern	31	2,790	2,778	41,671		
Lake						
Lassen			1,509	30,180		
Los Angeles	118	4,270	10,386	233,565		
Marin			26,004	470,031		
Mariposa	2	100	216	6,580		
Mendocino					4,873	102,730
Merced	37	1,850	1,849	36,980		
Modoc	11	975	1	30		
Mono						
Monterey			2,210	33,150	5,895	79,630
Napa	56	2,800	4,236	76,250		
Nevada	30	2,560	2,389	53,770		
Orange	8	700	2,120	41,925	553	14,482
Placer	12	540	3,108	65,245		
Plumas	7	350	3,540	70,800	118	3,685
Sacramento	125	6,500	7,930	158,600	200	6,000
San Benito	41	1,400	2,940	44,100		
San Bernardino	31	3,100			2,953	65,733
San Diego	23	965	720	18,639	3,966	82,126
San Francisco			8,152	165,930		
San Joaquin	37	3,700	5,301	127,224		
San Luis Obispo			20,544	328,704		
San Mateo			137	5,480	6,985	122,500
Santa Barbara	314	15,700			5,846	128,475
Santa Clara	121	6,210	8,071	166,615		
Santa Cruz	27	840	4,742	94,840		
Shasta						
Sierra			991	21,075		
Siskiyou	55	3,624	2,761	55,220		
Solano					5,608	112,167
Sonoma	82	6,970	16,230	292,140	510	12,750
Stanislaus			2,186	43,732		
Sutter	18	1,775	1,457	35,780		
Tehama	117	18,400	1,369	34,240		
Trinity	5	500	17	850	275	6,875
Tulare	57	3,255			5,804	114,860
Tuolumne	1	100			800	20,000
Ventura	29	1,290	1,550	28,350		
Yolo	140	2,000	4,575	93,110		
Yuba	30	1,185			3,077	56,600
Totals	2,005	\$116,114	183,956	\$3,575,868	60,729	\$1,216,207

REPORT OF STATE BOARD OF EQUALIZATION.

SCHEDULE B—Continued.

COUNTIES.	COWS—COMMON.		OXEN.		HOGS.	
	Number.	Value.	Number.	Value.	Number.	Value.
Alameda	975	\$9,750			1,950	\$9,750
Alpine					65	195
Amador			71	\$2,490	5,804	11,247
Butte			130	6,500	6,276	18,828
Calaveras			32	960		5,500
Colusa					17,883	44,700
Contra Costa					4,560	18,240
Del Norte			81	2,490	667	1,552
El Dorado			81	2,650	1,675	5,145
Fresno			156	6,245	8,776	21,481
Humboldt			255	12,600	6,384	12,532
Inyo					1,214	1,518
Kern						6,669
Lake	1,834	35,096	55	900	4,969	8,563
Lassen			60	1,370	1,176	2,952
Los Angeles			41	770	6,592	21,670
Marin			20	950	7,339	27,207
Mariposa					3,315	6,229
Mendocino			345	11,626	10,600	15,900
Merced					5,488	10,126
Modoc	1,621	32,062	82	1,930	2,142	4,706
Mono	442	8,840	2	70	155	527
Monterey					2,115	6,345
Napa					3,975	11,925
Nevada			21	575	783	2,725
Orange					2,617	7,435
Placer			178	5,905	1,767	6,734
Plumas			73	2,830	636	2,888
Sacramento			135	4,050	16,260	48,780
San Benito					1,107	1,660
San Bernardino			132	3,110	1,547	4,250
San Diego			17	343	3,765	10,703
San Francisco					1,974	12,905
San Joaquin					11,100	30,525
San Luis Obispo					6,337	12,675
San Mateo			44	1,160	1,948	5,845
Santa Barbara					2,248	7,285
Santa Clara			9	360	4,432	15,512
Santa Cruz			246	7,690	1,772	5,295
Shasta	4,008	75,676	90	2,700	8,096	17,486
Sierra			154	4,125	67	315
Siskiyou			235	6,753	4,652	11,891
Solano					6,717	16,794
Sonoma			132	5,280	13,824	44,928
Stanislaus					12,024	18,306
Sutter					7,327	14,592
Tehama					8,763	26,288
Trinity			30	900	150	600
Tulare			61	875	15,126	36,099
Tuolumne			60	1,800	2,200	5,500
Ventura					5,353	10,996
Yolo					10,366	30,836
Yuba			170	4,905	3,247	9,220
Totals	8,880	\$161,424	3,198	\$104,912	259,325	\$692,575

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SCHEDULE B—Continued.

COUNTIES.	MULES.		JACKS AND JENNIES.		LAMBS.	
	Number.	Value.	Number.	Value.	Number.	Value.
Alameda	300	\$21,000	3	\$30	260	\$520
Alpine	15	350			200	100
Amador	169	8,980	2	400		
Butte	2,176	130,560	22	6,380	4,876	1,219
Calaveras	90	4,700	30	350	7,000	1,760
Colusa	5,275	375,810	50	8,790	4,270	2,135
Contra Costa	282	15,510				
Del Norte	36	1,770				
El Dorado	48	2,230	7	110		
Fresno	2,620	187,340	35	7,180	95,786	47,861
Humboldt	747	35,330	18	2,455	203	103
Inyo	480	12,240	10	2,000		
Kern	876	43,825		8,627	75,624	37,812
Lake	160	7,225	8	2,610		
Lassen	126	4,635	22	1,840		
Los Angeles	1,678	70,165	67	1,300	10,526	8,460
Marin	19	875			40	40
Mariposa	160	4,830	15	465	8,418	4,209
Mendocino	240	13,020	58	3,285	6,100	3,050
Merced	2,028	122,085	56	5,085	39,164	19,532
Modoc	328	10,640	40	14,600		
Mono	53	1,680	8	765		
Monterey	87	4,350	8	540		
Napa	465	27,900	19	3,225	3,950	1,975
Nevada	76	3,130	1	250	50	25
Orange	193	7,995			6,900	4,250
Placer	211	12,920	10	220	5,976	3,014
Plumas	23	910	8	210	18	9
Sacramento	345	31,150	25	4,375	9,780	4,890
San Benito	88	2,935	26	130	3,200	1,600
San Bernardino	484	18,955	70	1,600		
San Diego	592	20,775	27	240	5,445	1,545
San Francisco	151	10,350				
San Joaquin	2,550	201,450	49	15,484	9,768	4,884
San Luis Obispo	317	8,243	12	720	4,362	1,093
San Mateo	37	1,665				
Santa Barbara	804	33,800	17	380		
Santa Clara	185	10,660	4	50		
Santa Cruz	143	4,600	10	115		
Shasta	312	15,060	6	800		
Sierra	64	3,205				
Siskiyou	530	23,654	48	5,555		
Solano	1,040	94,744	128	8,960	310	310
Sonoma	395	17,775	33	594	11,210	5,805
Stanislaus	4,141	248,475	90	18,165	4,152	8,304
Sutter	1,386	104,323	6	2,080	324	81
Tehama	1,363	103,615	23	4,890	17,686	8,843
Trinity	278	10,220	3	750		
Tulare	1,350	63,570	42	7,925		
Tuolumne	75	3,750	45	450	2,400	1,200
Ventura	224	8,690	1	300		
Yolo	2,591	240,070	34	15,550		
Yuba	357	21,220	27	1,550		
Totals	38,763	\$2,384,909	1,223	\$161,410	337,998	\$174,419

REPORT OF STATE BOARD OF EQUALIZATION.

SCHEDULE B—Continued.

COUNTIES.	SHEEP—IMPORTED OR FINE.		SHEEP—GRADED.		SHEEP—COMMON.	
	Number.	Value.	Number.	Value.	Number.	Value.
Alameda	200	\$800	400	\$400	3,120	\$3,120
Alpine						
Amador					5,160	7,555
Butte			2,463	3,694	30,678	38,350
Calaveras					15,100	22,650
Colusa			400	1,200	69,188	103,765
Contra Costa					6,010	10,517
Del Norte					422	561
El Dorado					7,726	11,590
Fresno	28,567	85,700	13,589	27,435	268,657	406,300
Humboldt			459	1,195	97,249	97,249
Inyo			26	130	4,344	5,430
Kern	1,632	8,160			237,881	352,826
Lake					16,390	24,586
Lassen					11,025	16,537
Los Angeles	505	2,550	91,980	133,140		
Marin					175	305
Mariposa					83,580	125,370
Mendocino			117	585	139,746	196,119
Merced			284	710	85,967	128,950
Modoc			1,200	2,400	12,042	18,682
Mono					2,292	2,292
Monterey					9,100	13,650
Napa					25,575	44,755
Nevada					1,850	2,785
Orange			108,063	162,994		
Placer	55	500			42,426	63,504
Plumas					277	415
Sacramento	380	5,700	4,000	12,000	18,420	27,630
San Benito					9,970	14,955
San Bernardino					16,709	20,577
San Diego			6,100	8,650	19,343	24,647
San Francisco					4,422	18,825
San Joaquin			1,090	2,725	27,994	41,991
San Luis Obispo			2,267	2,833	9,071	9,071
San Mateo					345	730
Santa Barbara			116,720	175,080		
Santa Clara					2,149	3,086
Santa Cruz			264	425		
Shasta					12,000	24,000
Sierra					60	70
Siskiyou					14,229	21,343
Solano					31,053	46,580
Sonoma	310	3,100	3,675	7,350	105,234	157,851
Stanislaus			3,109	10,882	35,454	53,182
Sutter			130	420	32,926	49,404
Tehama	1,676	8,380			152,946	229,422
Trinity			110	385	8,726	13,089
Tulare					141,747	216,617
Tuolumne					4,000	6,000
Ventura					42,130	63,195
Yolo	580	3,460	2,335	4,670	31,936	48,870
Yuba					38,500	37,750
Totals	33,905	\$118,350	258,781	\$559,303	1,924,344	\$2,826,748

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SCHEDULE B—Continued.

COUNTIES.	GOATS—COMMON.		GOATS—ANGORA.		POULTRY.	
	Number.	Value.	Number.	Value.	Number of Doren.	Value.
Alameda	50	\$100			3,756	\$11,268
Alpine					80	320
Amador	1,398	1,165			112	448
Butte	875	875	185	\$370	1,678	5,054
Calaveras	3,683	2,760			2,100	6,300
Colusa	2,929	4,355			2,614	7,845
Contra Costa					3,285	16,425
Del Norte	6	6			309	909
El Dorado	6,480	6,480			1,370	6,895
Fresno	720	634			5,657	16,911
Humboldt	95	95	65	65	2,002	5,229
Inyo	5,840	5,840	16	96	656	3,280
Kern	932	932				2,877
Lake	675	666			1,486	4,206
Lassen					408	1,209
Los Angeles	93	115			7,346	22,780
Marin					433	1,555
Mariposa	768	384	1,250	1,250	477	1,431
Mendocino	1,841	2,046	5	50	1,364	4,092
Merced	974	974			1,971	5,913
Modoc	243	324			771	2,353
Mono	171	171			165	1,062
Monterey	220	330	400	2,000	5,123	12,810
Napa	875	1,310			2,850	14,250
Nevada	510	510			720	3,600
Orange	800	1,200			5,094	13,523
Placer	1,307	1,307			2,100	8,508
Plumas	144	168			557	1,672
Sacramento	1,500	3,000			5,480	27,400
San Benito	268	160			1,860	4,650
San Bernardino	734	738			2,119	6,305
San Diego	1,347	1,203			2,995	9,118
San Francisco	70	345				6,287
San Joaquin	68	68			6,629	19,887
San Luis Obispo	371	371			3,912	7,824
San Mateo	120	100				2,695
Santa Barbara						9,612
Santa Clara	160	240			5,163	25,815
Santa Cruz	75	75			1,998	4,970
Shasta	5,261	5,787				4,512
Sierra	222	345				
Siskiyou	30	45			883	2,649
Solano					3,081	12,324
Sonoma	260	260	130	260	4,210	16,840
Stanislaus	213	213			2,624	7,872
Sutter	42	63			2,788	8,444
Tehama	157	236			1,438	3,584
Trinity					310	1,550
Tulare	1,209	1,209			913	2,146
Tuolumne	100	100			900	4,500
Ventura	112	112			1,787	5,361
Yolo					2,239	8,375
Yuba	127	135			333	1,000
Totals	44,075	\$47,752	2,051	\$4,091	106,093	\$386,380

SCHEDULE B—Continued.

COUNTIES.	WHEAT.		OATS.		BARLEY.	
	Centals.	Value.	Centals.	Value.	Centals.	Value.
Alameda	32,465	\$32,465	1,500	\$1,500	58,965	\$44,224
Alpine	400	500				
Amador						
Butte	308,217	277,895			26,132	22,905
Calaveras	2,400	4,800			1,200	900
Colusa	724,440	579,555			33,560	16,780
Contra Costa	1,162,160	1,162,160			11,268	5,634
Del Norte						
El Dorado						
Fresno	45,700	38,234			20,780	15,349
Humboldt		200		2,229		1,770
Inyo	1,720	2,150	200	250	40	100
Kern		18,270				
Lake	1,780	1,891	300	270	1,000	920
Lassen	1,900	1,900	790	790	200	200
Los Angeles	59,120	44,615	200	120	67,020	18,995
Marin						760
Mariposa						175
Mendocino	1,120	840	100	100		
Merced	258,500	206,800	15,015	9,009	17,161	10,297
Modoc	5,760	5,430	1,490	1,490	7,245	7,245
Mono		40		50		
Monterey	32,500	19,500			128,800	38,660
Napa	3,560	4,460	1,640	1,145	2,420	1,815
Nevada						
Orange					5,181	2,526
Placer	14,580	9,873	1,580	790	5,560	3,416
Plumas	680	680	2,740	2,204	800	800
Sacramento	79,520	79,520	1,400	1,400	10,700	8,025
San Benito	56,200	50,575			6,560	2,625
San Bernardino	120	112			6,763	4,258
San Diego	575	575			4,879	1,375
San Francisco*						
San Joaquin	1,016,420	904,288			123,540	61,770
San Luis Obispo	6,500	4,875			9,860	3,864
San Mateo						
Santa Barbara						
Santa Clara	27,000	27,000	80	80	33,340	16,670
Santa Cruz	3,100	1,050			2,100	1,050
Shasta	3,620	3,858	160	160	1,200	1,200
Sierra						
Siskiyou	8,160	4,624	1,080	810	600	450
Solano	257,971	219,276	400	400	37,030	18,515
Sonoma	6,345	6,345	4,115	4,115	8,760	5,256
Stanislaus	592,277	444,208			15,255	9,153
Sutter	309,600	216,115			15,260	7,530
Tehama	187,580	140,681	460	350	2,960	2,225
Trinity						
Tulare	142,120	87,076			9,280	5,472
Tuolumne	500	750			100	150
Ventura	3,240	1,620			137,600	41,348
Yolo	310,600	310,600			17,440	10,640
Yuba	80,740	60,555			8,400	5,545
Totals	5,749,190	\$4,974,961	33,250	\$27,262	838,759	\$400,592

* Grain, \$130.047.

COUNTIES.	CORN.		BRANDIES AND OTHER LIQUORS.		WINES.	
	Centals.	Value.	Gallons.	Value.	Gallons.	Value.
Alameda	400	\$400	32,546	\$65,092	525,400	\$42,032
Alpine						
Amador						
Butte			3,125	3,125	176	53
Calaveras	200	400	3,270	6,540	14,600	2,190
Colusa	900	460		12,895		
Contra Costa				9,870	160,800	16,080
Del Norte			1,284	2,528	504	472
El Dorado			1,300	1,300	47,930	3,965
Fresno			9,638	5,257	285,085	38,277
Humboldt				23,635	100	194
Inyo	210	210	820	2,050		
Kern				9,342		
Lake				945	21,300	1,032
Lassen						
Los Angeles	21,180	10,665	27,738	22,460	449,190	52,725
Marin						
Mariposa			125	1,090	350	215
Mendocino	820	615	5,710	11,420		
Merced	2,040	1,020				
Modoc					350	795
Mono				2,290		
Monterey				14,670		
Napa	675	505	45,300	13,590	3,985,000	239,100
Nevada			100	150	6,500	1,625
Orange	6,840	3,450	410	215	86,540	10,940
Placer			1,250	1,020	41,200	4,550
Plumas						
Sacramento	3,500	2,900	20,000	14,000	200,000	20,000
San Benito	100	100	400	600	10,000	1,000
San Bernardino						
San Diego	398	160		515	14,955	3,291
San Francisco				908,880		100,770
San Joaquin			4,800	4,800	57,680	8,652
San Luis Obispo	210	210	3,346	3,747		
San Mateo				5,025		2,500
Santa Barbara						
Santa Clara	200	100	104,395	104,395	1,043,950	104,395
Santa Cruz	240	125				8,865
Shasta				4,468		
Sierra						
Siskiyou			2,540	5,080		
Solano			12,195	10,975	26,500	3,975
Sonoma	1,840	1,472	41,860	29,302	2,546,200	178,234
Stanislaus	235	141			16,780	4,195
Sutter	500	300	25	45		
Tehama			700,000	120,000		
Trinity			120	360		
Tulare			1,085	2,170	2,280	427
Tuolumne			1,200	1,800	24,000	3,600
Ventura	25,300	7,993	200	200	5,300	530
Yolo						
Yuba	500	250	5,245	10,490	3,416	1,025
Totals	66,288	\$31,476	1,030,047	\$1,436,336	9,576,086	\$855,704

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SCHEDULE B—Continued.

COUNTIES.	BEEHIVES.		HAY.		HOPS.	
	Number.	Value.	Tons.	Value.	No. of Pounds.	Value.
Alameda			12,250	\$98,000		
Alpine	40	\$60	120	1,200		
Amador			49	300		
Butte	20	20	465	4,650		
Calaveras	170	170	350	2,100		
Colusa	118	195	135	1,080		
Contra Costa	140	280	1,468	7,340		
Del Norte	77	77				
El Dorado			452	3,655		
Fresno		3,435	1,483	7,976		
Humboldt	15	15	227	2,515		
Inyo	1,950	3,900	450	900		
Kern	1,448	2,896		3,840		
Lake			401	2,839		
Lassen			506	5,060		
Los Angeles	8,855	8,900	2,048	8,070		
Marin			140	975		
Mariposa	5	5	43	559		
Mendocino	65	65	239	2,390		
Merced	13	13	2,285	5,460		
Modoc	36	178	1,749	17,483		
Mono	114	138	303	1,790		
Monterey	490	490				
Napa			1,465	8,790		
Nevada	100	100	120	1,195		
Orange	2,601	2,560	638	1,840		
Placer	117	142	667	4,767		
Plumas			292	1,670		
Sacramento	60	90	740	6,660	42,500	\$1,700
San Benito	120	60	1,227	4,735		
San Bernardino	4,905	5,548	896	3,399		
San Diego	13,509	13,781	909	3,415		
San Francisco				12,360		745
San Joaquin	649	649	1,980	12,870	12,050	482
San Luis Obispo	137	137	1,087	4,348		
San Mateo		25	430	2,480		
Santa Barbara	1,680	1,680				
Santa Clara	110	110	6,499	31,325	3,000	450
Santa Cruz			282	1,400		
Shasta	78	94	423	4,378		
Sierra			187	1,010		
Siskiyou	317	647	101	850		
Solano			608	4,256		
Sonoma	75	75	1,340	9,380	14,000	1,680
Stanislaus	93	93	328	1,642		
Sutter	337	187	193	1,170		
Tehama	162	243	47	340		
Trinity			160	800		
Tulare	743	789	907	4,270		
Tuolumne	200	200	50	750		
Ventura	8,049	6,036	435	2,175		
Yolo			218	1,130		
Yuba			191	990		
Totals	47,598	\$54,083	47,583	\$312,607	71,550	\$5,057

REPORT OF STATE BOARD OF EQUALIZATION.

SCHEDULE B—Continued.

COUNTIES.	SHEEP—IMPORTED OR FINE.		SHEEP—GRADED.		SHEEP—COMMON.	
	Number.	Value.	Number.	Value.	Number.	Value.
Alameda	200	\$800			3,120	\$3,120
Alpine			400	\$400		
Amador					5,160	7,555
Butte			2,463	3,694	30,678	38,350
Calaveras					15,100	22,650
Colusa			400	1,200	69,188	103,765
Contra Costa					6,010	10,517
Del Norte					422	561
El Dorado					7,726	11,590
Fresno	28,567	85,700	13,589	27,435	266,657	406,300
Humboldt			459	1,195	97,249	97,249
Inyo			26	130	4,344	5,430
Kern	1,632	8,160			237,881	352,826
Lake					16,390	24,586
Lassen					11,025	16,537
Los Angeles	505	2,550	91,980	133,140		
Marin					175	305
Mariposa					83,580	125,370
Mendocino			117	585	130,746	196,119
Merced			284	710	85,967	128,950
Modoc			1,200	2,400	12,042	18,682
Mono					2,292	2,292
Monterey					9,100	13,650
Napa					25,575	44,755
Nevada					1,850	2,785
Orange			108,063	162,994		
Placer	55	500			42,426	63,504
Plumas					277	415
Sacramento	580	5,700	4,000	12,000	18,420	27,630
San Benito					9,970	14,955
San Bernardino					16,709	20,577
San Diego			6,100	8,650	19,343	24,647
San Francisco					4,422	18,825
San Joaquin			1,090	2,725	27,994	41,991
San Luis Obispo			2,267	2,833	9,071	9,071
San Mateo					345	730
Santa Barbara			116,720	175,080		
Santa Clara					2,149	3,086
Santa Cruz			264	425		
Shasta					12,000	24,000
Sierra					60	70
Siskiyou					14,229	21,343
Solano					31,053	46,580
Sonoma	310	3,100	3,675	7,350	105,234	157,851
Stanislaus			3,109	10,882	35,454	53,182
Sutter			130	420	32,926	49,404
Tehama	1,676	8,380			152,946	220,422
Trinity			110	385	8,726	13,089
Tulare					141,747	216,617
Tuolumne					4,000	6,000
Ventura					42,130	63,195
Yolo	580	3,460	2,335	4,670	31,036	48,870
Yuba					38,500	37,750
Totals	33,905	\$118,350	258,781	\$559,303	1,924,344	\$2,826,748

SCHEDULE B—Continued.

COUNTIES.	GOATS—COMMON.		GOATS—ANGORA.		POULTRY.	
	Number.	Value.	Number.	Value.	Number of Dozen.	Value.
Alameda	50	\$100			3,756	\$11,268
Alpine					80	320
Amador	1,398	1,165			112	448
Butte	875	875	185	\$370	1,678	5,034
Calaveras	3,683	2,760			2,100	6,300
Colusa	2,929	4,355			2,614	7,845
Contra Costa					3,285	16,425
Del Norte	6	6			309	969
El Dorado	6,480	6,480			1,379	6,895
Fresno	720	634			5,637	16,911
Humboldt	95	95	65	65	2,002	5,229
Inyo	5,840	5,840	16	96	656	3,280
Kern	932	932				2,877
Lake	675	686			1,486	4,206
Lassen					403	1,209
Los Angeles	93	115			7,346	22,780
Marin					433	1,555
Mariposa	768	384	1,250	1,250	477	1,431
Mendocino	1,841	2,046	5	50	1,364	4,092
Merced	974	974			1,971	5,913
Modoc	243	324			771	2,353
Mono	171	171			165	1,062
Monterey	220	330	400	2,000	5,123	12,310
Napa	875	1,310			2,850	14,250
Nevada	510	510			720	3,600
Orange	800	1,200			5,094	13,533
Placer	1,307	1,307			2,100	8,503
Plumas	144	168			557	1,672
Sacramento	1,500	3,000			5,480	27,400
San Benito	268	160			1,860	4,650
San Bernardino	734	738			2,119	6,305
San Diego	1,347	1,203			2,995	9,118
San Francisco	70	345				6,237
San Joaquin	68	68			6,629	19,887
San Luis Obispo	371	371			3,912	7,824
San Mateo	120	190				2,655
Santa Barbara						9,612
Santa Clara	160	240			5,163	25,815
Santa Cruz	75	75			1,966	4,970
Shasta	5,261	5,787				4,512
Sierra	222	345				
Siskiyou	30	45			883	2,649
Solano					3,081	12,324
Sonoma	260	260	130	260	4,210	16,840
Stanislaus	213	213			2,624	7,872
Sutter	42	63			2,788	8,444
Tehama	157	236			1,433	3,584
Trinity					310	1,550
Tulare	1,209	1,209			913	2,146
Tuolumne	100	100			900	4,500
Ventura	112	112			1,787	5,361
Yolo					2,239	8,375
Yuba	127	135			333	1,000
Totals	44,075	\$47,752	2,051	\$4,091	106,093	\$386,880

SCHEDULE B—Continued.

COUNTIES.	WHEAT.		OATS.		BARLEY.	
	Centals.	Value.	Centals.	Value.	Centals.	Value.
Alameda	32,465	\$32,465	1,500	\$1,500	58,965	\$44,224
Alpine	400	500				
Amador						
Butte	308,217	277,895			26,132	22,905
Calaveras	2,400	4,300			1,200	900
Colusa	724,440	579,555			33,560	16,780
Contra Costa	1,162,160	1,162,160			11,268	5,634
Del Norte						
El Dorado						
Fresno	45,700	38,234			20,780	15,349
Humboldt		200		2,229		1,770
Inyo	1,720	2,150	200	250	40	100
Kern		18,270				
Lake	1,780	1,891	300	270	1,000	920
Lassen	1,900	1,900	790	790	200	200
Los Angeles	59,120	44,615	200	120	67,020	18,995
Marin						700
Mariposa						175
Mendocino	1,120	840	100	100		
Merced	258,500	206,800	15,015	9,009	17,161	10,297
Modoc	5,760	5,430	1,490	1,490	7,245	7,245
Mono		40		50		
Monterey	32,500	19,500			128,800	38,660
Napa	3,560	4,460	1,640	1,145	2,420	1,815
Nevada						
Orange					5,181	2,526
Placer	14,580	9,873	1,580	790	5,560	3,416
Plumas	680	680	2,740	2,204	800	800
Sacramento	79,520	79,520	1,400	1,400	10,700	8,025
San Benito	56,200	50,575			6,560	2,625
San Bernardino	120	112			6,763	4,258
San Diego	575	575			4,879	1,375
San Francisco*						
San Joaquin	1,016,420	904,288			123,540	61,770
San Luis Obispo	6,500	4,875			9,660	3,864
San Mateo						
Santa Barbara						
Santa Clara	27,000	27,000	80	80	33,340	16,670
Santa Cruz	3,100	1,050			2,100	1,050
Shasta	3,620	3,858	160	160	1,200	1,200
Sierra						
Siskiyou	8,160	4,624	1,080	810	600	450
Solano	257,971	219,276	400	400	37,030	18,515
Sonoma	6,345	6,345	4,115	4,115	8,760	5,256
Stanislaus	592,277	444,208			15,255	9,153
Sutter	309,600	216,115			15,200	7,530
Tehama	187,580	140,681	460	350	2,960	2,225
Trinity						
Tulare	142,120	87,076			9,280	5,472
Tuolumne	500	750			100	150
Ventura	3,240	1,620			137,600	41,348
Yolo	310,600	310,600			17,440	10,640
Yuba	80,740	60,555			8,400	5,545
Totals	5,749,190	\$4,974,961	33,250	\$27,262	838,759	\$400,592

*Grain, \$130.047.

COUNTIES.	CORN.		BRANDIES AND OTHER LIQUORS.		WINES.	
	Centals.	Value.	Gallons.	Value.	Gallons.	Value.
Alameda	400	\$400	32,546	\$65,092	525,400	\$42,032
Alpine						
Aniador						
Butte			3,125	3,125	176	53
Calaveras	200	400	3,270	6,540	14,600	2,190
Colusa	900	460		12,895		
Contra Costa				9,870	160,800	16,080
Del Norte			1,284	2,528	504	472
El Dorado			1,300	1,300	47,930	3,965
Fresno			9,658	5,257	285,085	38,277
Humboldt				23,635	100	194
Inyo	210	210	820	2,050		
Kern				9,342		
Lake				945	21,300	1,032
Lassen						
Los Angeles	21,180	10,665	27,738	22,460	449,190	52,725
Marin						
Mariposa			125	1,090	350	215
Mendocino	820	615	5,710	11,420		
Merced	2,040	1,020				
Modoc					350	795
Mono				2,290		
Monterey				14,670		
Napa	675	505	45,300	13,590	3,985,000	239,100
Nevada			100	150	6,500	1,625
Orange	6,840	3,450	410	215	86,540	10,940
Placer			1,250	1,020	41,200	4,550
Plumas						
Sacramento	3,500	2,900	20,000	14,000	200,000	20,000
San Benito	100	100	400	600	10,000	1,000
San Bernardino						
San Diego	398	160		515	14,955	3,291
San Francisco				908,880		100,770
San Joaquin			4,800	4,800	57,680	8,652
San Luis Obispo	210	210	3,346	3,747		
San Mateo				5,025		2,500
Santa Barbara						
Santa Clara	200	100	104,395	104,395	1,043,950	104,395
Santa Cruz	240	125				8,865
Shasta				4,468		
Sierra						
Siskiyou			2,540	5,080		
Solano			12,195	10,975	26,500	3,975
Sonoma	1,840	1,472	41,860	29,302	2,546,200	178,234
Stanislaus	235	141			16,780	4,195
Sutter	500	300	25	45		
Tehama			700,000	120,000		
Trinity			120	360		
Tulare			1,085	2,170	2,280	427
Tuolumne			1,200	1,800	24,000	3,600
Ventura	25,300	7,903	200	200	5,300	530
Yolo						
Yuba	500	250	5,245	10,490	3,416	1,025
Totals	66,288	\$31,476	1,030,047	\$1,436,336	9,576,086	\$855,704

SCHEDULE B—Continued.

COUNTIES.	BEEHIVES.		HAY.		HOPS.	
	Number.	Value.	Tons.	Value.	No. of Pounds.	Value.
Alameda			12,250	\$98,000		
Alpine	40	\$60	120	1,200		
Amador			49	300		
Butte	20	20	465	4,650		
Calaveras	170	170	350	2,100		
Colusa	118	195	135	1,080		
Contra Costa	140	280	1,468	7,340		
Del Norte	77	77				
El Dorado			452	3,655		
Fresno		3,435	1,483	7,976		
Humboldt	15	15	227	2,515		
Inyo	1,960	3,900	450	900		
Kern	1,448	2,896		3,840		
Lake			401	2,839		
Lassen			506	5,060		
Los Angeles	8,855	8,900	2,048	8,070		
Marin			140	975		
Mariposa	5	5	43	559		
Mendocino	65	65	239	2,390		
Merced	13	13	2,285	5,460		
Modoc	36	178	1,749	17,483		
Mono	114	138	303	1,790		
Monterey	490	490				
Napa			1,465	8,790		
Nevada	100	100	120	1,195		
Orange	2,601	2,560	638	1,840		
Placer	117	142	667	4,767		
Plumas			292	1,670		
Sacramento	60	90	740	6,660	42,500	\$1,700
San Benito	120	60	1,227	4,735		
San Bernardino	4,905	5,548	896	3,399		
San Diego	13,509	13,781	909	3,415		
San Francisco				12,360		745
San Joaquin	649	649	1,980	12,870	12,050	482
San Luis Obispo	137	137	1,087	4,348		
San Mateo		25	430	2,480		
Santa Barbara	1,680	1,680				
Santa Clara	110	110	6,499	31,325	3,000	450
Santa Cruz			282	1,400		
Shasta	78	94	423	4,378		
Sierra			187	1,010		
Siskiyou	317	647	101	850		
Solano			608	4,256		
Sonoma	75	75	1,340	9,380	14,000	1,680
Stanislaus	93	93	328	1,642		
Sutter	337	187	193	1,170		
Tehama	162	243	47	340		
Trinity			160	800		
Tulare	743	789	907	4,270		
Tuolumne	200	200	50	750		
Ventura	8,049	6,036	435	2,175		
Yolo			218	1,130		
Yuba			191	990		
Totals	47,598	\$54,083	47,583	\$312,607	71,550	\$5,057

MISCELLANEOUS AND AGRICULTURAL.

SCHEDULE C.

COUNTIES.	NUMBER OF ACRES SOWN FOR CROP OF 1889.					Number of Fruit Trees Growing.
	Wheat.	Oats.	Barley.	Corn.	Hay.	
Alameda	21,265	175	20,967	318	43,110	500,816
Alpine	450	630	460	25	200	1,300
Amador	4,500	75	12,515	650	12,515	121,950
Butte	92,208	-----	24,619	-----	10,848	336,480
Calaveras	8,500	-----	1,100	200	12,000	95,500
Colusa	403,008	215	48,683	512	8,626	150,233
Contra Costa	77,915	-----	42,270	1,900	37,000	228,750
Del Norte	60	1,500	300	110	1,200	12,000
El Dorado	2,597	-----	2,002	-----	10,436	314,023
Fresno	169,512	526	36,242	570	8,342	281,545
Humboldt	20,564	25,792	19,450	200	35,602	49,060
Inyo	399	681	571	1,105	6,844	32,282
Kern	12,000	-----	25,000	12,000	-----	85,000
Lake	6,220	720	3,870	360	9,150	96,340
Lassen	-----	-----	-----	-----	-----	-----
Los Angeles	50,760	-----	35,290	17,400	17,040	-----
Marin	343	523	417	-----	4,760	44,817
Mariposa	639	634	5,078	-----	5,341	22,432
Mendocino	-----	-----	-----	-----	-----	10,000
Merced	240,000	-----	52,000	1,500	20,000	120,000
Modoc	45,800	38,400	33,000	-----	-----	150,000
Mono	-----	-----	-----	-----	-----	-----
Monterey	120,000	7,500	75,000	1,500	25,000	18,000
Napa	8,653	1,976	5,847	1,168	14,786	324,865
Nevada	-----	1,235	587	-----	3,061	215,588
Placer	16,249	2,865	9,670	-----	9,264	470,508
Plumas	-----	-----	-----	-----	-----	-----
Sacramento	78,100	415	38,460	5,375	38,650	548,450
San Benito	46,600	50	16,915	25	12,465	71,735
San Bernardino	3,551	-----	103,587	893	27,645	2,368,559
San Diego	14,026	1,550	30,447	2,084	9,523	380,176
San Francisco	-----	-----	-----	-----	-----	-----
San Joaquin	290,805	417	108,920	915	11,394	227,865
San Luis Obispo	98,385	4,246	48,360	765	25,780	38,325
San Mateo	1,825	2,916	3,720	530	11,137	31,750
Santa Barbara	71,427	-----	38,149	1,268	7,419	24,130
Santa Clara	17,240	115	20,370	185	32,820	1,590,860
Santa Cruz	5,126	4,920	3,110	2,025	4,900	283,120
Shasta	14,051	1,121	6,215	18	12,686	139,212
Sierra	150	1,000	1,850	-----	11,000	4,830
Siskiyou	9,554	3,646	5,360	25	33,682	8,224
Solano	57,624	191	35,720	670	1,930	639,724
Sonoma	15,820	4,728	13,159	11,317	67,890	949,779
Stanislaus	283,182	425	33,149	127	1,650	42,148
Sutter	123,929	368	21,935	765	11,379	244,507
Tehama	91,410	3,100	27,840	49	19,110	284,917
Trinity	10,008	500	200	500	15,000	21,000
Tulare	349,000	375	63,425	1,620	21,674	387,215
Tuolumne	4,000	800	2,000	-----	5,000	16,250
Ventura	2,637	-----	58,738	5,843	6,347	456,109
Yolo	155,000	-----	20,000	800	-----	136,623
Yuba	28,375	1,271	11,060	65	16,343	85,649
Totals	3,073,527	115,601	1,167,627	75,382	698,549	12,662,646

SCHEDULE D.

COUNTIES.	NUMBER OF ACRES SOWN FOR CROP OF 1890.					Number of Fruit Trees Growing.
	Wheat.	Oats.	Barley.	Corn.	Hay.	
Alameda	16,429	210	20,415	300	60,329	50,975
Alpine	400	650	400	25	300	1,520
Amador	3,575	50	10,980	675	15,870	121,995
Butte	73,767	-----	19,721	-----	12,592	394,867
Calaveras	6,500	-----	2,500	250	8,000	95,500
Colusa	388,477	66	23,022	42	14,480	102,453
Contra Costa	50,250	1,600	30,540	1,800	42,250	219,180
Del Norte	36	907	164	71	494	8,851
El Dorado	973	204	560	-----	8,044	313,925
Fresno	196,904	81	34,471	215	6,804	190,377
Humboldt	1,526	3,749	1,513	157	4,195	94,365
Inyo	2,316	836	455	1,466	7,870	30,917
Kern	17,000	-----	3,000	10,000	-----	101,000
Lake	4,200	450	2,600	600	8,250	81,300
Lassen	-----	-----	-----	-----	-----	-----
Los Angeles	-----	-----	-----	-----	5,867	42,213
Marin	-----	-----	-----	-----	5,985	25,000
Mariposa	527	-----	1,802	-----	-----	54,000
Mendocino	-----	-----	-----	-----	8,700	155,810
Merced	177,500	7,500	25,100	1,200	105,000	150,000
Modoc	35,200	11,350	32,100	-----	1,240	980
Mono	90	24	100	-----	20,000	19,200
Monterey	135,000	6,000	60,000	2,000	15,648	442,165
Napa	7,462	1,045	6,374	1,275	4,516	212,865
Nevada	-----	-----	-----	-----	4,780	977,132
Orange	480	100	19,760	5,675	8,973	523,271
Placer	11,147	1,718	6,726	-----	-----	-----
Plumas	-----	-----	-----	-----	51,325	473,275
Sacramento	55,000	215	26,725	5,490	17,715	69,650
San Benito	35,800	50	13,680	75	36,320	2,310,908
San Bernardino	4,651	-----	93,450	941	12,682	511,742
San Diego	25,145	1,582	27,350	2,473	-----	-----
San Francisco	-----	-----	-----	-----	9,955	238,367
San Joaquin	199,579	309	53,049	413	28,781	48,961
San Luis Obispo	95,617	4,341	51,429	780	10,000	32,000
San Mateo	1,500	1,900	3,000	600	10,315	26,746
Santa Barbara	54,720	-----	32,865	1,324	37,150	2,120,000
Santa Clara	15,950	174	18,550	328	5,210	302,165
Santa Cruz	5,248	5,060	3,226	2,040	3,589	153,865
Shasta	2,154	409	545	-----	1,080	6,050
Sierra	300	1,200	1,600	-----	40,888	30,294
Siskiyou	13,125	1,766	2,588	30	-----	-----
Solano	-----	-----	-----	-----	63,240	989,875
Sonoma	-----	-----	-----	-----	1,800	57,176
Stanislaus	211,342	343	28,150	90	4,802	185,216
Sutter	43,412	380	4,899	106	18,490	290,322
Tehama	82,312	2,350	21,760	-----	2,000	10,000
Trinity	1,000	500	200	100	23,815	400,320
Tulare	350,865	500	65,346	2,000	800	16,300
Tuolumne	3,500	700	1,800	-----	5,205	231,741
Ventura	3,671	93	33,625	7,301	-----	-----
Yolo	103,500	-----	12,700	-----	-----	148,550
Yuba	15,760	805	4,850	60	12,000	101,700
Totals	2,451,910	59,877	803,690	49,902	776,347	13,180,134

SCHEDULE E.

COUNTIES.	ACRES OF GRAPEVINES PLANTED, 1889.			Acres of Grapevines Planted
	Table.	Wine.	Raisins.	
Alameda	250	3,345		3,595
Alpine				
Amador	40	950		990
Butte	506	111	295	912
Calaveras	200	1,180	20	1,400
Colusa	531	21		552
Contra Costa	350	3,450		3,800
Del Norte		6		6
El Dorado	300	1,485		1,785
Fresno	183	3,800	12,182	16,165
Humboldt				
Inyo	16	25		41
Kern				100
Lake	450	950		1,400
Lassen				
Los Angeles				
Marin				
Mariposa				64
Mendocino				200
Merced	200	400	1,460	2,060
Modoc				
Mono				
Monterey	500			500
Napa	265	13,630		13,895
Nevada				215
Placer	1,814	380	484	2,678
Plumas				
Sacramento	1,525	5,138	225	6,888
San Benito	17	133		150
San Bernardino				13,787
San Diego	609	278	4,107	4,994
San Francisco				
San Joaquin	920	1,107	429	2,456
San Luis Obispo	432	426		858
San Mateo	80	700		780
Santa Barbara				543
Santa Clara				11,375
Santa Cruz	320	1,025		1,345
Shasta	99	140	147	386
Sierra				
Siskiyou				4
Solano				2,160
Sonoma	1,075	20,805		21,880
Stanislaus				550
Sutter	94	51	504	649
Tehama	427	2,145		2,572
Trinity	200			200
Tulare	4,350	2,495		6,845
Tuolumne				925
Ventura				385
Yolo	800	2,000	1,200	4,000
Yuba				215
Totals	16,553	66,176	21,053	134,315

SCHEDULE E—Continued.

COUNTIES.	ACRES OF GRAPEVINES PLANTED, 1890.			Acres of Grapevines Planted
	Table.	Wine.	Raisins.	
Alameda	625	3,000		3,625
Alpine				
Amador	40	1,010		1,050
Butte	696	124	348	1,168
Calaveras	250	1,180	70	1,500
Colusa	162	32	406	600
Contra Costa	400	3,750		4,150
Del Norte	3			3
El Dorado	290	1,280	20	1,590
Fresno	134	3,008	15,863	19,005
Humboldt				
Inyo	18	10	14	42
Kern	30	70	1,650	1,750
Lake	450	1,280		1,730
Lassen				
Los Angeles				
Marin				613
Mariposa	17	70		87
Mendocino				170
Merced	200	500	4,235	4,935
Modoc				
Mono				
Monterey	500			500
Napa	275	12,090		12,365
Nevada				223
Orange				
Placer	2,135	452	624	3,211
Plumas				
Sacramento	1,685	6,080	240	7,985
San Benito	17	174		191
San Bernardino				13,426
San Diego	368	495	4,920	5,783
San Francisco				
San Joaquin	975	1,197	531	2,703
San Luis Obispo	516	511		1,027
San Mateo	75	690		765
Santa Barbara				527
Santa Clara	1,015	9,645	900	11,560
Santa Cruz	465	1,115		1,580
Shasta	100	140	232	472
Sierra				
Siskiyou				
Solano				
Sonoma	965	18,760		19,725
Stanislaus				164
Sutter	126	104	597	827
Tehama	360	126	2,128	2,612
Trinity	50			50
Tulare	7,930		1,000	8,930
Tuolumne				935
Ventura	32	90	283	405
Yolo	800	2,000	1,450	4,250
Yuba				300
Totals	21,704	68,963	35,509	142,534